



FINANCIAL SERVICES

INTEROFFICE MEMORANDUM FINANCIAL SECTION

| | | |
|------------------|----------|--|
| ENQUIRIES | : | CHIEF FINANCIAL OFFICER |
| REFERENCE | : | 9/1/1/7 |
| TELEPHONE | : | 034 9822133X2235 |
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| EMAIL | : | ltupper@abaqulusi.gov.za |
| DATE | : | MONDAY, 23 FEBRUARY 2015 |

TO : **EXCO/COUNCIL**

SUBJECT : **ADJUSTMENT BUDGET 2014/2015**

1. PURPOSE

The purpose of this report is to comply with the MFMA and submit to EXCO/Council for consideration the Draft Adjustment Budget for consideration.

2. DELIBERATION/BACKGROUND

Strategic Objective: "To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate."

Executive Summary

During the approval of the 2014/2015 budget we had advised that the cash collection rate may still feel the impact from the financial recession the country experienced. In the first half of the previous financial year the collection rate was 88,29% and for the first half of this financial year it has increased to 95,28%.

Some of the anticipated own revenue collection on trading services (e.g. Electricity & Waste Management) has not materialised as projected. The result is that income has been adjusted downwards.

Under collection has been experienced from other sources that do not involve grant & trading services.

This year no additional grant funding was received from National or Provincial Treasury. However the R 7,2 million that was deducted from the 2013/2014 Equitable Share has been re-allocated to the municipality for MIG funding.

In keeping with National Treasury Circulars regarding the managing of costs, reductions have been made on costs which are not urgent in the current financial year, or in the short term, have been deferred to the next financial year should resources be available. The reductions affect costs such as conferences/lunches/strategic planning workshops, repairs & maintenance, salaries and allowances.

In terms of the Provincial Treasury Circular TC/RM 5 of 2014/2015 which contains guidelines for municipalities which should be prepared in terms of Section 28 of the MFMA, which states that, *“a municipality may revise an approved annual budget through an adjustments budget. An adjustments budget-*

- a) *Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- b) *May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- c) *May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the municipality;*
- d) *May authorise the utilisation of projected savings in one vote towards spending under another vote;*
- e) *May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when current year was approved by the Council;*
- f) *May correct any errors in the annual budget; and*
- g) *May provide for any other expenditure within a prescribed framework.*

Section 22 of the Budget and Reporting Regulations further states that (1) **“an adjustment budget of a municipality must be appropriately funded** and that (2) *the supporting documentation to accompany an adjustment budget in terms of Section 28(5) of the Act must contain an explanation of how the adjustment budget is funded.”*

When making adjustments and Virements in the annual budget, the municipality should consider MFMA Circular 51 which requires that Virements be made in accordance with approved municipality's Virements policy and the following principles should be adhered to:

- Virements should not be permitted in relation to the revenue side of the budget;
- Virements between votes should be permitted where the proposed shifts in funding facilitate sound risk and financial management;
- Virements from the capital budget to the operating budget are not permitted;
- Virements towards personnel expenditure should not be permitted;
- Virements to or from the following items should not be permitted: bulk purchases; debt impairment; interest charges; depreciation; grants to individuals; revenue foregone; insurance and VAT;
- Virements should not result in adding 'new' projects to the Capital Budget;
- Virements of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework must not be permitted; and
- There should be prudent limits on the amount of funds that may be moved to and from votes and sub-votes (e.g. not more than 5 per cent of the budget may be moved to or from a vote, programme, project etc.)"

An adjustments budget may be tabled in the municipal council at any time after the Mid-Year Budget and Performance Assessment is tabled in Council, **but not later than 28 February** as required by Section 23(1) of the Budget and Reporting Regulations.

In the state of local government finances and financial management as at 30 June 2014 report submitted by National Treasury the following problems/concern have been identified in municipalities and need to be addressed.

Current funding compliance assessment information

The audit outcomes relate to the past performance of a municipality and provide a good indication on the state of municipal financial management rather than the state of municipal finances.

The following key financial management objectives are used:

- a) Short term viability and consideration of whether the community is 'paying its way' relative to economic benefits received;
- b) Medium and long term sustainability; ensuring that the broader community maintains control over outcomes within appropriate levels of affordability;
- c) Achievement of community aspirations and service delivery goals;
- d) Maintenance of a good credit rating and minimising financing costs; and

- e) Achieving and maintaining key prudential measurements; e.g. borrowing limits.

Vulnerable cash position

The municipality may not in terms of section 45 of the MFMA close the financial year with any short term borrowing or overdraft. It must further ensure that there must be sufficient cash and investments to fulfil our legal obligations to provide not only to be able to meet the monthly payments as and when they fall due but for the cash-backing of reserves and other working capital requirements. It is generally accepted that the municipality must have sufficient cash coverage of three months of average operational expenditure.

Of the reasons noted by National Treasury why municipalities' cash coverage is:

- A deterioration in revenue collections due to the impact of the economic recession and the rising rates and tariffs on the affordability of household budgets;
- The need to pay suppliers, especially contractors responsible for capital projects;
- The need to finance the cash-flow difference between paying for the increased cost of bulk electricity and the collection of revenues from customers;
- Any major breakdown in service delivery resulting in non-supply (especially water and electricity), and therefore no revenue.
- A rate-payers/consumers boycott.

| <u>CASH FLOWS</u> | | | |
|--------------------------|-------------------------|-------------------------|-------------------------|
| | INCOME | EXPENDITURE | DIFFERENCE |
| JULY | R 62,021,060.46 | R 20,075,246.89 | R 41,945,813.57 |
| AUGUST | R 24,528,503.90 | R 32,624,823.13 | R -8,096,319.23 |
| SEPTEMBER | R 24,639,895.61 | R 43,759,380.55 | R -19,119,484.94 |
| OCTOBER | R 24,572,428.90 | R 33,959,273.46 | R -9,386,844.56 |
| NOVEMBER | R 26,928,817.09 | R 37,550,631.90 | R -10,621,814.81 |
| DECEMBER | R 55,846,902.82 | R 34,294,409.91 | R 21,552,492.91 |
| | R 218,537,608.78 | R 202,263,765.84 | R 16,273,842.94 |

Inadequate budgets for repairs and maintenance

National Treasury has put in place processes to ensure better quality budgeting and reporting on repairs and maintenance and the municipality must report on a monthly basis. One of their concerns that as soon as a municipality experiences and kind of financial stress, the first category of expenditure to be cut is repairs and maintenance. The reason for this being the impact of not spending on this item is not visible and obvious in the short term. It is also less politically sensitive than cutting the capital or entertainment budget. However, the medium to long term consequences of under spending on repairs and maintenance include:

- i. Deteriorating reliability and quality of services – currently being experienced;
- ii. Move to more expensive crisis maintenance, rather than planned maintenance;
- iii. Increasing the future cost of maintenance and refurbishment;
- iv. Shortening the useful lifespan of assets, necessitating earlier replacement; and
- v. Reduced revenues to the failure to sell water and electricity and other services.

Asset management must be considered a key spending priority for municipalities as municipal infrastructure is pivotal to ensuring sustainable and continuous service delivery. Asset management comprises of two distinct categories of expenditure; asset renewal as part of the capital programme and operational repairs and maintenance of infrastructure. Municipalities are not sufficiently prioritising expenditure and are subsequently allocating limited funding to these strategic spending areas.

Risks posed by the current state of finances

The municipality must ensure that it does fall into the risks associated with financial stress which are:

Service delivery risks

- Staff do not get paid – and so refuse to work
- Bulk services do not get paid for – so services could be cut
- Contractors and suppliers do not get paid
- Repairs and maintenance is invariably among the first expenditures cut placing service delivery at risk, as well as future revenue

Fiscal risks

- Poor financial management processes and systems exposes the municipality to corruption
- The municipalities are failing to properly utilise the resources available to them by failing to collect available revenues
- Poor financial management increases the cost of borrowing

Key Challenges

As noted in the National Treasury report the following areas will continue to require attention:

- a) Poor financial capacity in the Budget and Treasury office as well as in key municipal service delivery departments;

- b) Mayors and municipal councils must ensure decisions taken are consistent with the principles of good governance and compromise the sustainability of the municipality's finances.
- c) Instability in the administrative leadership can threaten the financial health of a municipality. As the accounting officer, overall accountability for the administration vests with the Municipal Manager. National Treasury has observed that when this position is vacant, accountability is automatically diluted. This is generally because the incumbent feels restricted to make certain decisions or if accountability is spread amongst several senior managers, no one person can be held accountable when things go wrong.
- d) Another critical position is that of the Chief Financial Officer who is responsible for the management of Budget and Treasury office, oversees the municipality's finances and ensures compliance with finance related legislation and council policies.
- e) The municipality must move away from relying on grants for capital spending as well as continually under spending on capital grants.

Levels of Growth in Consumer Debtors

The underperformance of actual collections against billed revenue can be attributed to amongst others, the affordability of municipal services. The on-going economic slowdown and substantial increases in electricity tariffs are starting to impact on affordability and subsequently the ability of consumers to pay for services. The growth in consumer debtors can also be contributed to:

- a) Failure on the part of Municipal Councils to provide political backing to revenue enhancement programmes;
- b) Failure on the part of Municipal Managers to allocate sufficient staff/capacity to the revenue collection function, thus compromising implementation of policies and revenue enhancement;
- c) Poorly designed revenue management, indigent and debtor policies;
- d) Resistance among certain communities to pay for certain types of services; and
- e) Rate-payer boycotts, sparked by deteriorating service delivery, and perceptions that the municipality is unresponsive to community concerns

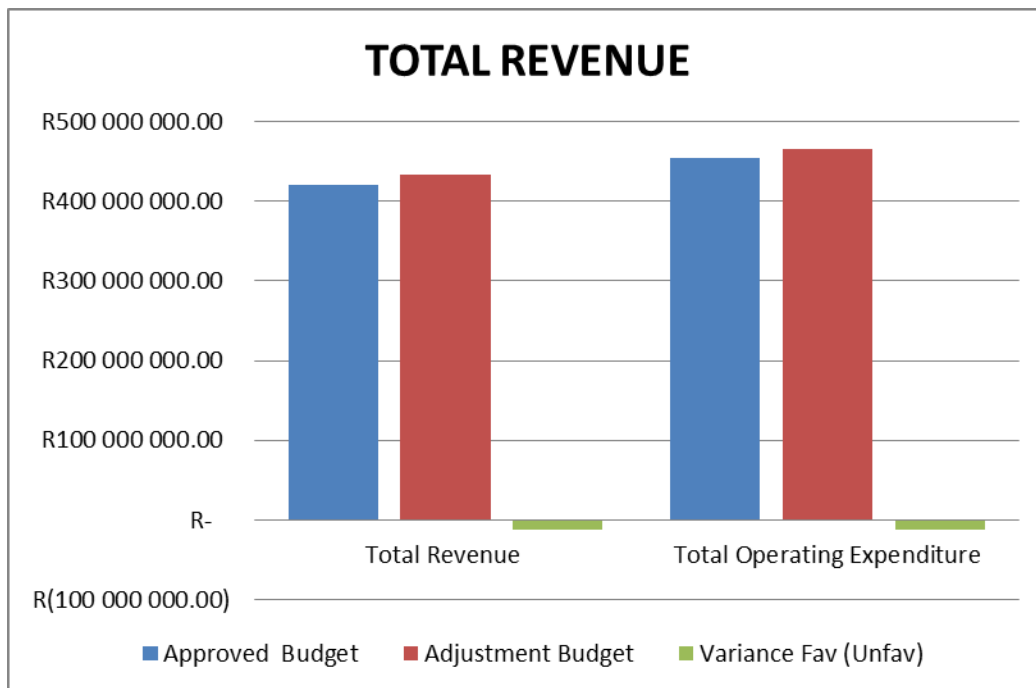
The Service Delivery & Budget Implementation Plan (SDBIP) has to be adjusted due to the re-alignment that has taken place on the operational budget.

Budget Related Resolutions

The Municipal Finance Management Act (MFMA) No 56 of 2003 requires that the municipality table and adopt the budget and budget resolutions. The format of the budget and supporting documentation is prescribed by the Municipal Budget and Reporting Regulations.

Summary Statement of Financial Performance

| Description | Approved Budget | Adjustment Budget | Variance Fav (Unfav) |
|-----------------------------|-------------------------|-------------------------|-------------------------|
| Total Revenue | R 421,259,170.00 | R 433,554,178.00 | R -12,295,008.00 |
| Total Operating Expenditure | R 453,626,470.00 | R 465,136,378.00 | R -11,509,908.00 |
| Employment Costs | R 129,177,430.00 | R 128,932,050.00 | R 245,380.00 |
| General Expenditure | R 250,227,950.00 | R 265,641,208.00 | R -15,413,258.00 |
| Repairs & Maintenance | R 29,402,970.00 | R 27,975,220.00 | R 1,427,750.00 |
| Capital own funding | R 13,235,920.00 | R 11,005,700.00 | R 2,230,220.00 |
| Depreciation | R 20,769,520.00 | R 20,769,520.00 | R - |
| Contributions to Provisions | R 10,812,680.00 | R 10,812,680.00 | R - |
| (SURPLUS)/DEFICIT | R -32,367,300.00 | R 31,582,200.00 | R -785,100.00 |



The major operating revenue variances against budget to date are:

- Property rates – no changes
- Service charges – Refuse no reduction, Sanitation reduced by R 79,050, Water increased by R 7,112,370 due to the increase in water sales due to water restriction penalties and the amount charged to ZDM for free basic services for indigent consumers. Electricity reduced by R 6,589,340 and the reason for the decrease in Electricity is that many consumers are feeling the increases implemented by ESKOM and using less electricity as well as the increase in illegal connections which is resulting in electricity losses of 93, 96%

in Coronation, 60, 47% in Hlobane, 30, 97% in eMondlo & 11, 86% in Vryheid / Bhhekuzulu.

- Government Grants and subsidies – Operating – no additional income allocated by National Treasury for Equitable Share to Local Municipalities.
- Government Grants and subsidies – Capital – the municipality may authorise the spending of funds that were unspent at the end of the past year where the under-spending could not reasonably have been foreseen at the time for the COGTA Thusong Centre, COGTA Emergency Repair and COGTA Small Town Grant. An amount of R 7,2 million was received for MIG being funds that were adjusted in the previous financial year returned to the municipality.
- Other Income – Other income has been amended based on income received for the 6 months to date.

The operating expenditure variances against budget are:

- Employee costs – the savings on the salary budget are mainly due to vacancies which have not been filled. Provision has been made to increase the overtime votes by R 5,3 million due to excessive overtime worked, this despite Finance department requesting and reporting monthly that departments monitor and control overtime. There have been severe water problems and storm damages which have increased the call outs for these two essential service departments. Vacancies in these departments also add to the impact on high overtime and consideration will be given to filling crucial vacancies and putting Plumbers, Electricians and Assistants onto shifts to spread the load and give employment to more people. The vacancies in other non service delivery departments must be carefully considered due to not all revenue being realised that was originally budgeted and vacancies only filled on a temporary basis until the end of the financial year. All vehicles in the departments working overtime have been fitted with Trackers, Directors and Managers must monitor control of use of the municipality's vehicles during breakdowns afterhours. The Payday system has also added additional modules to the system which once training has been completed by the IT Section will ensure that all overtime is captured daily on the Employee Self Service Module and must be authorised daily by the Supervisor, Manager and Director of the department and the other module is the Time and Attendance module which interfaces with the Employee Self Service Module and gives Directors and Managers daily controls over staff attendance.
- Repairs and Maintenance – the budget has been reduced by R 1,4 million although it is common knowledge that the infrastructure of the municipality is ageing and maintenance is crucial, the spending to date especially on roads indicates that the original amount allocated will not all be spent in the last 6 months of the year. During the second half of the year the Repair & Maintenance votes will also not be blocked to allow repairs and maintenance to be carried out without any delays.
- Bulk purchases – the difference between the increase approved by NERSA for the tariffs to be increased by and the percentage increase allowed by ESKOM to charge the

municipality is having a huge effect on the budget as well as load shedding, however due to strict monitoring and control by the electricity section the municipality is able to reduce the budget by R 10 million for the year.

- General expenses – the budget for General expenses has been increased. Votes under General expenses will be blocked and all requests will have to be submitted for approval to the CFO.
- Capital from own funding – the budget has been reduced by R 2,2 million due to income not being realised and spending trend of the 1st six months.
- Depreciation – no changes.
- Contribution to provisions – no changes.

| OPERATING REVENUE VARIANCES AGAINST BUDGET TO DATE | | | |
|---|------------------------|--------------------------|------------------------------------|
| | ORIGINAL BUDGET | ADJUSTMENT BUDGET | (INCREASED)/ REDUCED BY |
| Commission on Vendor Sales | R 800,000.00 | | R 800,000.00 |
| Audit Fees | R 2,563,000.00 | | R 2,563,000.00 |
| Electricity Purchases | R 144,156,500.00 | | R 144,156,500.00 |
| Contract Payments | R 28,849,730.00 | R 34,835,000.00 | -R 5,985,270.00 |
| Munsoft Maintenance | R 980,000.00 | R 924,500.00 | R 55,500.00 |
| Refreshments & Entertainment | R 126,420.00 | R 269,500.00 | -R 143,080.00 |
| Compensation Commissioner | R 650,000.00 | R 650,000.00 | R 0.00 |
| Ward Committee Members | R 2,600,000.00 | R 2,680,000.00 | -R 80,000.00 |
| Meter Reading Services | R 2,463,000.00 | R 2,400,000.00 | R 63,000.00 |
| Advertisements & Notices | R 1,000,000.00 | R 650,000.00 | R 350,000.00 |
| Allow & Contr. Pensioners | R 745,000.00 | R 1,650,000.00 | -R 905,000.00 |
| Banking Services & Charges | R 1,300,000.00 | R 1,300,000.00 | R 0.00 |
| Electricity, Water & Services | R 6,529,290.00 | R 6,581,150.00 | -R 51,860.00 |
| Training Courses | R 900,000.00 | R 900,000.00 | R 0.00 |
| Council Community Projects | R 1,000,000.00 | R 1,100,000.00 | -R 100,000.00 |
| Postage | R 636,660.00 | R 605,660.00 | R 31,000.00 |
| Printing & Stationery | R 1,113,820.00 | R 1,067,500.00 | R 46,320.00 |
| Subsistence & Travelling | R 1,963,100.00 | R 2,363,300.00 | -R 400,200.00 |
| Skills Levy | R 1,028,430.00 | R 1,078,430.00 | -R 50,000.00 |
| Income Foregone | R 12,492,070.00 | R 14,765,770.00 | -R 2,273,700.00 |
| Lease of Vehicles | R 14,553,380.00 | R 14,517,000.00 | R 36,380.00 |
| Pension For Retrenched Employees | R 321,000.00 | R 221,000.00 | R 100,000.00 |
| Valuation Roll Expenditure | R 200,000.00 | R 140,000.00 | R 60,000.00 |
| Hire of Office Equipment | R 620,000.00 | R 550,000.00 | R 70,000.00 |
| Fuel & Lubricants | R 3,154,400.00 | R 5,275,000.00 | -R 2,120,600.00 |
| Telephones & Data Lines | R 1,306,000.00 | R 1,250,000.00 | R 56,000.00 |
| Consumer Education | R 100,000.00 | R 50,000.00 | R 50,000.00 |
| DWAF Agency Fees | R 250,000.00 | R 100,000.00 | R 150,000.00 |

| OPERATING REVENUE VARIANCES AGAINST BUDGET TO DATE | | | |
|--|-----------------|-------------------|----------------------------|
| | ORIGINAL BUDGET | ADJUSTMENT BUDGET | (INCREASED)/ REDUCED BY |
| Electrification of Eskom Areas | R 0.00 | R 9,000,000.00 | -R 9,000,000.00 |
| Planning Shared Services | R 500,000.00 | R 500,000.00 | R 0.00 |
| Membership Fees SALGA | R 1,200,000.00 | R 1,200,000.00 | R 0.00 |
| Insurances | R 764,590.00 | R 1,200,000.00 | -R 435,410.00 |

| | ORIGINAL BUDGET | ADJUSTMENT BUDGET | (INCREASED)/ REDUCED BY |
|-----------------------------|-----------------|-------------------|----------------------------|
| Buildings | R 2,627,620.00 | R 2,372,620.00 | R 255,000.00 |
| After Hour Vending Machines | R 150,000.00 | R 75,000.00 | R 75,000.00 |
| Fire Extinguishers | R 110,350.00 | R 70,000.00 | R 40,350.00 |
| Radio Communications | R 175,000.00 | R 95,000.00 | R 80,000.00 |
| Robot Materials | R 200,000.00 | R 150,000.00 | R 50,000.00 |
| Overhead Lines | R 500,000.00 | R 500,000.00 | R - |
| Connections | R 1,000,000.00 | R 750,000.00 | R 250,000.00 |
| Sanitation Infrastructure | R 1,450,000.00 | R 1,850,000.00 | R -400,000.00 |
| Water Infrastructure | R 2,850,000.00 | R 3,000,000.00 | R -150,000.00 |
| Water Infrastructure | R 500,000.00 | R 300,000.00 | R 200,000.00 |
| Occupational Safety | R 75,000.00 | R 70,000.00 | R 5,000.00 |
| Energy Efficiency | R 250,000.00 | R 150,000.00 | R 100,000.00 |
| Public Lighting | R 1,000,000.00 | R 750,000.00 | R 250,000.00 |
| Major Substations | R 1,000,000.00 | R 700,000.00 | R 300,000.00 |
| Roads - All Areas | R 3,000,000.00 | R 4,500,000.00 | R -1,500,000.00 |
| Repairs To Vehicles | R 1,300,000.00 | R 1,352,600.00 | R -52,600.00 |

CHALLENGES FOR THE 6 MONTHS TO JUNE 2015

The major challenge the municipality faces going forward are the cost containment measures that National Treasury have advised the municipality to implement expenditure control to provide reasonable assurance that all expenditure in all sections are necessary, appropriate, paid promptly and adequately recorded. Given the economic challenges facing the community where resources are scarce it is imperative that funds are utilised effectively and economically.

To ensure compliance the following measures must be implemented as National Treasury have notified the Auditor-General who will be monitoring whether these changes have been implemented when the audit is conducted:

- Engagement of consultants – ensure a gap analysis has been confirmed that the relevant section does not have the requisite skills or resources in its full time employ to perform the assignment in question. The appointment of consultants may only be

approved by the Accounting Officer and consultants may only be remunerated in terms of the guidelines issued by SAICA.

- Hotel accommodation may not exceed R 1,300 per night per person including dinner, breakfast and parking. Three quotations to be obtained for all accommodation. Overnight accommodation must be limited to instances where the distance by road exceeds 500 kilometres to and from the destination.
- Trips by vehicles must be optimised to reduce costs. Travel must be limited to meetings or events that are considered absolutely critical and the number of employees attending such meetings or events must be limited to those employees that are directly involved in the matter or event.
- Claims for meals must be prohibited if the hotel rate already includes dinner and/or breakfast or if the conference fee includes lunch and/or dinner.
- Supplier and early settlement discounts must be negotiated to secure lower prices.
- Savings on the amount of paper used must be considered by printing documents 'back to back' and using colour printing prudently. The use of electronic mail must be encouraged.
- All newspapers and other publications for employees should be discontinued.
- Staff should be encouraged / educated on the prudent use of water and electricity usage in buildings to lower utility costs.
- Stricter control of allowances to employees making private calls.
- Telephone and/or video conferencing facilities must be used, where possible, to avoid unnecessary travel and subsistence costs.
- Advertising for vacancies should be placed through bulk advertisements.
- Every effort must be made to recover debts from debtors before giving any consideration to writing off debts.
- Meetings and planning sessions must as far as practically possible be held in-house. Meetings attended by Councillors/employees may not incur catering expenses for internal meetings. Catering should be limited to functions where external government departments are attending and limited to light snacks.
- Purchasing of new furniture and equipment and office refurbishments should only be undertaken where absolutely necessary.
- Caution should be exercised in the selection of training service providers by ensuring that courses attended by employees are of sufficient quality to derive value for money.

3. INSTITUTION/S CONSULTED

Chief Financial Officer

National Treasury

Provincial Treasury

Finance Department

2014/2015 Budget

4. IMPLICATIONS

- Funding of the Adjustment Budget

The Adjustment Budget has excluded income sources that information/evidence available indicate the revenue may not materialise.

Maintaining the budgeted collection rate will be a challenge. Plans are afoot to undertake programmes to encourage higher payment levels by the residents and business sector of AbaQulusi as well as government departments.

- Adjustment to budget assumptions

- The approved tariff increases did not change in the Adjustment budget
- Cash collection for the six month period up to December 2014 was compared to the cash used to pay for services rendered up to the same period. This comparison showed cash flows are under pressure from collections and expenditure. Cash outflows exceeded cash inflows for the six month period.
- Budget allocations were also compared to actual for the same period. Adjustments have been made upwards or downward depending on the variance reflected by the information available.

- Adjustment to budget funding

The sources of funding of the municipality's budget have not changed in the current financial year. As reported the Adjustment budget is mainly funded by revenue from services rendered and grants funding as set out in the Division of Revenue Act (DORA) and the Provincial Gazette.

- Municipal Manager's quality certificate

The quality certification in the format required in the regulations will be signed by the Accounting Officer on the final Adjustment Budget approved by Council at the end of February 2015.

5. RECOMMENDATIONS

- 5.1** That, in compliance with the MFMA the financial results regarding the operating and capital budgets for the Adjustment Budget of the 2014/2015 financial year, and supporting documents as required by National Treasury (Schedule B) be submitted to Council for approval.
- 5.2** This report be submitted to the National Treasury and the relevant Provincial Treasury **within five days** of tabling of the report in the council, in both a Council approved document and in electronic format.
- 5.3** The Planning Section of Finance does the necessary adjustment to the Revenue & Expenditure Budgets on the Munsoft Financial System and all line items under General Expenditure be blocked and only on recommendation from the CFO be opened to allow transactions to be processed.
-

CHIEF FINANCIAL OFFICER

DATE

SUPPORTED/NOT SUPPORTED
APPROVED/NOT APPROVED

ACTING MUNICIPAL MANAGER

DATE

Our Ref.: 9/1/1/7
Your Ref.

Enquiries: HA Mahomed
Dept.: Finance



✉ 57, VRYHEID 3100

c/o, Mark & High Street

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Fax: (034) 982-1939

086 645 2165

E-mail: finance@abaqulusi.gov.za

QUALITY CERTIFICATE

I, **NN SIBISI**, Acting Municipal Manager of **ABAQULUSI MUNICIPALITY**, hereby certify that: (mark as appropriate)

- ☐ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- ☐ Mid-year budget and performance assessment
- ☒ Adjustment Budget

For the Adjustment Budget as at the end of December of 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

NN SIBISI
ACTING MUNICIPAL MANAGER
ABAQULUSI MUNICIPALITY
KZN263

SIGNATURE: _____

DATE: _____

Our Ref.: 9/1/1/7
Your Ref.

Enquiries: HA Mahomed
Dept.: Finance



✉ 57, VRYHEID 3100

c/o, Mark & High Street

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086 645 2165

E-mail: finance@abaqulusi.gov.za

QUALITY CERTIFICATE

I, **H A MAHOMED**, Chief Financial Officer of **ABAQULUSI MUNICIPALITY**, hereby certify that: (mark as appropriate)

- ☐ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- ☐ Mid-year budget and performance assessment
- ☒ Adjustment Budget

For the Adjustment Budget as at the end of December of 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

H A MAHOMED
CHIEF FINANCIAL OFFICER
ABAQULUSI MUNICIPALITY
KZN263

SIGNATURE: _____

DATE: _____

**INFRASTRUCTURE GRANT ALLOCATIONS TO MUNICIPALITIES
(ANNEXURE REGARDING SCHEDULE 5, PART B TO THE BILL) 2 OF 3**

| Category | | Municipality | Municipal Infrastructure Grant | | |
|---|--------|---|--|---------------------|--|
| | | | Column A | | |
| | | | 2014/15 Main Allocation R'000 | Adjustment R'000 | 2014/15 Adjusted Allocation R'000 |
| EASTERN CAPE | | | | | |
| B | EC153 | Ngqena Hill | 50 594 | - | 50 594 |
| B | EC154 | Port St Johns | 31 998 | - | 31 998 |
| B | EC155 | Nyonens | 56 324 | - | 56 324 |
| B | EC156 | Mhlontlo | 40 675 | 24 000 | 64 675 |
| B | EC157 | King Sabata Dalindyebo | 80 071 | - | 80 071 |
| C | DC15 | O.R.Tambo District Municipality | 604 371 | - | 604 371 |
| Total: O.R.Tambo Municipalities | | | 864 033 | 24 000 | 888 033 |
| | | | | | |
| Total: Eastern Cape Municipalities | | | 2 916 227 | 24 000 | 2 940 227 |
| KWAZULU-NATAL | | | | | |
| B | KZN221 | uMkhawethi | 25 698 | 5 431 | 31 129 |
| B | KZN222 | uMngeni | 21 415 | - | 21 415 |
| B | KZN223 | Mporana | 11 991 | - | 11 991 |
| B | KZN224 | Impendle | 11 736 | - | 11 736 |
| B | KZN225 | Msunduzi | 163 158 | - | 163 158 |
| B | KZN226 | uMhlabathini | 16 251 | - | 16 251 |
| B | KZN227 | Richmond | 17 493 | - | 17 493 |
| C | DC22 | Umgungahlovu District Municipality | 97 264 | - | 97 264 |
| Total: Umgungahlovu Municipalities | | | 365 006 | 5 431 | 370 437 |
| B | KZN261 | eDunbe | 17 041 | 1 500 | 18 541 |
| B | KZN262 | uPhongolo | 26 789 | - | 26 789 |
| B | KZN263 | Abaqulusi | 34 158 | 7 200 | 41 358 |
| B | KZN265 | Nongoma | 29 812 | - | 29 812 |
| B | KZN266 | Ukhadi | 29 000 | - | 29 000 |
| C | DC26 | Zululand District Municipality | 221 622 | - | 221 622 |
| Total: Zululand Municipalities | | | 358 422 | 8 700 | 367 122 |
| | | | | | |
| Total: KwaZulu-Natal Municipalities | | | 3 207 141 | 14 131 | 3 221 272 |
| NORTHERN CAPE | | | | | |
| B | NC061 | Richtersveld | 7 182 | 3 000 | 10 182 |
| B | NC062 | Nama Khoi | 13 979 | - | 13 979 |
| B | NC064 | Kamiesberg | 9 129 | - | 9 129 |
| B | NC065 | Hantam | 9 953 | - | 9 953 |
| B | NC066 | Karoo Hoogland | 8 890 | - | 8 890 |
| B | NC067 | Khali-Ma | 8 376 | - | 8 376 |
| C | DC6 | Namakwa District Municipality | - | - | - |
| Total: Namakwa Municipalities | | | 57 509 | 3 000 | 60 509 |
| B | NC071 | Uburu | 9 655 | - | 9 655 |
| B | NC072 | Umsobomvu | 11 148 | - | 11 148 |
| B | NC073 | Erntbarjeni | 12 608 | 3 500 | 16 108 |
| B | NC074 | Karaberg | 7 848 | - | 7 848 |
| B | NC075 | Renosterberg | 7 741 | - | 7 741 |
| B | NC076 | Thembelille | 10 598 | - | 10 598 |
| B | NC077 | Siyathamba | 9 708 | - | 9 708 |
| B | NC078 | Siyancuma | 16 023 | - | 16 023 |
| C | DC7 | Pixley Ka Seme District Municipality | - | - | - |
| Total: Pixley Ka Seme Municipalities | | | 85 329 | 3 500 | 88 829 |
| | | | | | |
| Total: Northern Cape Municipalities | | | 450 844 | 6 500 | 457 444 |
| NORTH WEST | | | | | |
| B | NW392 | Naledi | 16 051 | - | 16 051 |
| B | NW393 | Mmama | 14 991 | - | 14 991 |
| B | NW394 | Greater Tzane | 44 192 | - | 44 192 |
| B | NW396 | Lekwa-Tsemane | 14 152 | - | 14 152 |
| B | NW397 | NW397 | 28 383 | - | 28 383 |
| C | DC39 | Dr Ruth Segomotsi Mompati District Municipality | 132 640 | 23 400 | 156 040 |
| Total: Dr Ruth Segomotsi Mompati Municipalities | | | 250 400 | 23 400 | 273 800 |
| | | | | | |
| Total: North West Municipalities | | | 1 598 850 | 23 400 | 1 622 250 |
| WESTERN CAPE | | | | | |
| B | WC041 | Kennelrand | 9 927 | - | 9 927 |
| B | WC042 | Hessequa | 12 997 | 3 462 | 16 459 |
| B | WC043 | Mossel Bay | 22 531 | - | 22 531 |
| B | WC044 | George | 37 946 | 8 721 | 46 667 |
| B | WC045 | Oudshoorn | 20 437 | - | 20 437 |
| B | WC047 | Bixou | 18 914 | - | 18 914 |
| B | WC048 | Knysna | 23 648 | - | 23 648 |
| C | DC4 | Eden District Municipality | - | - | - |
| Total: Eden Municipalities | | | 146 400 | 12 183 | 158 583 |
| | | | | | |
| Total: Western Cape Municipalities | | | 472 383 | 12 183 | 484 566 |
| | | | | | |
| National Total | | | 14 683 835 | 80 214 | 14 764 049 |

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 30(2) of the Division of Revenue Act, 2014.

Vote 4: Economic Development, Tourism and Environmental Affairs

| <u>Information</u> | | Name: | Tourism Route Strategy |
|------------------------------------|--|---|---|
| | | Name of Municipality | 2014/15 Adjusted Appropriation R'000 |
| <u>Purpose:</u> | * Assistance to develop a tourism sector strategy for Harry Gwala District Municipality. | KZN200 A 0 eThekweni Total: Ugu Municipalities B KZN211 Vulamehlo B KZN212 Umdoni B KZN213 Umzumbe B KZN214 uMuziwabantu B KZN215 Ezingoleni B KZN216 Hibiscus Coast C DC21 Ugu District Municipality | - |
| <u>Measurable Outputs:</u> | * To promote responsible tourism policies and champion tourism response to climate change | Total: uMgungundlovu Municipalities B KZN221 uMshwathi B KZN222 uMngeni B KZN223 Mpofana B KZN224 Impendle B KZN225 Msunduzi B KZN226 Mkhambathini B KZN227 Richmond uMgungundlovu District Municipality C DC22 | - |
| <u>Monitoring System:</u> | * Department oversee the whole process, appointing of the services provider and have meetings once a month once the process has started. | Total: Uthukela Municipalities B KZN232 Emnambithi/Ladysmith B KZN233 Indaka B KZN234 Umtshezi B KZN235 Okhahlamba B KZN236 Imbabazane C DC23 Uthukela District Municipality Total: Umzinyathi Municipalities B KZN241 Endumeni B KZN242 Nqutu B KZN244 Msinga B KZN245 C DC24 Umzinyathi District Municipality | - |
| <u>Conditions:</u> | * If the study is more than what the department is funding the municipality will have to pay the difference. The department will monitor the implementation of the strategy. | Total: Amajuba Municipalities B KZN252 Newcastle B KZN253 eMadlangeni B KZN254 Dannhauser C DC25 Amajuba District Municipality Total: Zululand Municipalities B KZN261 eDumbe B KZN262 uPhongolo B KZN263 Abaqulusi B KZN265 Nongoma | - |
| <u>Allocation Criteria:</u> | | | |

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 30(2) of the Division of Revenue Act, 2014.

Vote 4: Economic Development, Tourism and Environmental Affairs

| <u>Information</u> | | Name: | Tourism Route Strategy |
|-----------------------------------|---|---|---|
| | | Name of Municipality | 2014/15 Adjusted Appropriation R'000 |
| - | - | B KZN266 Ulundi | |
| | | C DC26 Zululand District Municipality | |
| | | Total: Umkhanyakude Municipalities | - |
| | | B KZN271 Umhlabuyalingana | |
| | | B KZN272 Jozini | |
| | | B KZN273 The Big 5 False Bay | |
| | | B KZN274 Hlabisa | |
| | | B KZN275 Mtubatuba | |
| | | Umkhanyakude District Municipality | |
| | | C DC27 | |
| | | Total: uThungulu Municipalities | - |
| | | B KZN281 Umfolozi | |
| | | B KZN282 uMhlathuze | |
| | | B KZN283 Ntambanana | |
| | | B KZN284 uMlalazi | |
| | | B KZN285 Mthonjaneni | |
| | | B KZN286 Nkandla | |
| | | C DC28 uThungulu District Municipality | |
| | | Total: Ilembe Municipalities | - |
| | | B KZN291 Mandeni | |
| | | B KZN292 KwaDukuza | |
| | | B KZN293 Ndwedwe | |
| | | B KZN294 Maphumulo | |
| | | C DC29 Ilembe District Municipality | |
| | | Total: Harry Gwala Municipalities | 500 |
| | | B KZN431 Ingwe | |
| | | B KZN432 Kwa Sani | |
| | | B KZN433 Greater Kokstad | |
| | | B KZN434 Ubuhlebezwe | |
| | | B KZN435 Umzimkulu | |
| | | C DC43 Harry Gwala District Municipality | 500 |
| | | Unallocated | |
| | | Total | 500 |
| <u>Projected Life:</u> | * 1 year | | |
| <u>Adjusted Allocation</u> | 2014/15 500 | R'000 | |
| <u>Payment schedule:</u> | * How will the payment be made(frequency) Once off | | |

PROVINCIAL GAZETTE

TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 30(2) of the Division of Revenue Act, 2014.

Vote 11: Co-operative Governance and Traditional Affairs

| <u>Information</u> | | Name: | Small Town Rehabilitation |
|------------------------------------|---|---|---|
| | | Name of Municipality | 2014/15 Adjusted Appropriation R'000 |
| <u>Purpose:</u> | * | KZN200 A 0 eThekweni Total: Ugu Municipalities | - |
| | | B KZN211 Vulamehlo B KZN212 Umdoni B KZN213 Umzumbe B KZN214 uMuziwabantu B KZN215 Ezingoleni B KZN216 Hibiscus Coast C DC21 Ugu District Municipality | |
| | | Total: uMgungundlovu Municipalities | - |
| | | B KZN221 uMshwathi B KZN222 uMngeni B KZN223 Mpofana B KZN224 Impendle B KZN225 Msunduzi B KZN226 Mkhambathini B KZN227 Richmond uMgungundlovu District Municipality C DC22 | |
| | | Total: Uthukela Municipalities | 11 100 |
| | | B KZN232 Emnambithi/Ladysmith B KZN233 Indaka B KZN234 Umtshezi B KZN235 Okhahlamba B KZN236 Imbabazane Uthukela District Municipality C DC23 | 3 000 8 100 - |
| | | Total: Umzinyathi Municipalities | - |
| | | B KZN241 Endumeni B KZN242 Nqutu B KZN244 Msinga B KZN245 Umvoti Umzinyathi District Municipality C DC24 | |
| | | Total: Amajuba Municipalities | 25 000 |
| | | B KZN252 Newcastle B KZN253 eMadlangeni B KZN254 Dannhauser Amajuba District Municipality C DC25 | 25 000 - |
| | | Total: Zululand Municipalities | 7 500 |
| | | B KZN261 eDumbe B KZN262 uPhongolo | |
| <u>Measurable Outputs:</u> | * | Conduct feasibility studies and prepare business plans; | |
| | * | Implement initiatives that are comprehensively packaged. | |
| | * | Rehabilitate infrastructure to create a clean environment | |
| <u>Monitoring System:</u> | * | Bi - Monthly Programme Steering Committee (PSC) meetings; | |
| - | * | Implementation monitoring in terms of the business plans and the Urban Development M&E system; | |
| | * | Project packaging monitoring through observation and support to the municipal tender process and management of service providers; and | |
| | * | Monthly progress reports for each project | |
| | * | Project close out report endorsed by Accounting Officer upon satisfactory completion of the project | |
| <u>Conditions:</u> | * | In terms of Memorandum of Agreements, Business Plans, Council resolutions and PFMA. | |
| - | | | |
| <u>Allocation Criteria:</u> | * | Evidence of need in terms of municipal IDP, Town Revitalisation Strategy/ Regeneration | |

PROVINCIAL GAZETTE
TRANSFER OF FUNDS TO MUNICIPALITIES

The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 30(2) of the Division of Revenue Act, 2014.

Vote 11: Co-operative Governance and Traditional Affairs

| <u>Information</u> | | <u>Name:</u> | Small Town Rehabilitation |
|---------------------------|--|---|---|
| | | Name of Municipality | 2014/15 Adjusted Appropriation R'000 |
| | * Plan and District Local Economic Strategy; Scoring in terms of the Urban Design Framework for Project funding (eg: being part of a broader town regeneration plan, promoting job creation and skills transfer, encouraging local spending, attracting further investments, etc. Points awarded as per Essential, Desirable and Eligible funding framework); and * Area with economic potential. * Capacity to implement the project in place | B KZN263 Abaqulusi | 7 500 |
| | | B KZN265 Nongoma | |
| | | B KZN266 Ulundi | |
| | | C DC26 Zululand District Municipality | |
| | | Total: Umkhanyakude Municipalities | - |
| | | B KZN271 Umhlabuyalingana | |
| | | B KZN272 Jozini | |
| | | B KZN273 The Big 5 False Bay | |
| | | B KZN274 Hlabisa | |
| | | B KZN275 Mtubatuba | |
| | | Umkhanyakude District Municipality | |
| | | C DC27 | |
| | | Total: uThungulu Municipalities | - |
| | | B KZN281 Umfolozi | |
| | | B KZN282 uMhlathuze | |
| | | B KZN283 Ntambanana | |
| | | B KZN284 uMlalazi | |
| | | B KZN285 Mthonjaneni | |
| | | B KZN286 Nkandla | |
| | | uThungulu District Municipality | |
| | | C DC28 | |
| | | Total: Ilembe Municipalities | 7 700 |
| | | B KZN291 Mandeni | |
| | | B KZN292 KwaDukuza | 3 000 |
| | | B KZN293 Ndwedwe | 4 700 |
| | | B KZN294 Maphumulo | |
| | | C DC29 Ilembe District Municipality | - |
| | | Total: Harry Gwala Municipalities | 33 700 |
| | | B KZN431 Ingwe | |
| | | B KZN432 Kwa Sani | |
| | | B KZN433 Greater Kokstad | 8 000 |
| | | B KZN434 Ubuhlebezwe | 17 700 |
| | | B KZN435 Umzimkulu | 8 000 |
| | | Harry Gwala District Municipality | |
| | | C DC43 | - |
| | | Unallocated | |
| | | Total | 85 000 |

KZN263 Abaqulusi - Table B1 Adjustments Budget Summary -

| Description | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|------------------------------|------------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | A | 1 A1 | 2 B | 3 C | 4 D | 5 E | 6 F | 7 G | 8 H | | |
| R thousands | | | | | | | | | | | |
| <u>Financial Performance</u> | | | | | | | | | | | |
| Property rates | 57 050 | – | – | – | – | – | 600 | 600 | 57 650 | 58 426 | 61 581 |
| Service charges | 239 984 | – | – | – | – | – | 444 | 444 | 240 428 | 247 975 | 263 454 |
| Investment revenue | 4 254 | – | – | – | – | – | (1 584) | (1 584) | 2 670 | 4 585 | 4 833 |
| Transfers recognised - operational | 106 545 | – | – | – | – | – | 9 335 | 9 335 | 115 880 | 120 021 | 122 100 |
| Other own revenue | 13 326 | – | – | – | – | – | 3 600 | 3 600 | 16 926 | 13 749 | 14 491 |
| | 421 159 | – | – | – | – | – | 12 395 | 12 395 | 433 554 | 444 757 | 466 459 |
| Total Revenue (excluding capital transfers and contributions) | | | | | | | | | | | |
| Employee costs | 119 865 | – | – | – | – | – | (130) | (130) | 119 734 | 213 884 | 228 626 |
| Remuneration of councillors | 15 495 | – | – | – | – | – | (115) | (115) | 15 380 | 15 246 | 16 222 |
| Depreciation & asset impairment | 20 770 | – | – | – | – | – | – | – | 20 770 | 86 544 | 92 231 |
| Finance charges | – | – | – | – | – | – | 650 | 650 | 650 | – | – |
| Materials and bulk purchases | 172 959 | – | – | – | – | – | (10 928) | (10 928) | 162 032 | 269 574 | 332 141 |
| Transfers and grants | 12 626 | – | – | – | – | – | 21 758 | 21 758 | 34 384 | 14 860 | 15 583 |
| Other expenditure | 115 092 | – | – | – | – | – | (2 906) | (2 906) | 112 186 | 208 431 | 207 709 |
| Total Expenditure | 456 807 | – | – | – | – | – | 8 329 | 8 329 | 465 136 | 808 539 | 892 512 |
| Surplus/(Deficit) | (35 648) | – | – | – | – | – | 4 066 | 4 066 | (31 582) | (363 782) | (426 053) |
| Transfers recognised - capital | 43 158 | – | – | – | – | – | – | – | 43 158 | – | – |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 7 510 | – | – | – | – | – | 4 066 | 4 066 | 11 576 | (363 782) | (426 053) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 7 510 | – | – | – | – | – | 4 066 | 4 066 | 11 576 | (363 782) | (426 053) |
| <u>Capital expenditure & funds sources</u> | | | | | | | | | | | |
| Capital expenditure | 56 394 | – | – | – | – | – | (2 231) | (2 231) | 54 163 | – | – |
| Transfers recognised - capital | 43 158 | – | – | – | – | – | – | – | 43 158 | – | – |
| Public contributions & donations | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 13 236 | – | – | – | – | – | (2 231) | (2 231) | 11 005 | – | – |

KZN263 Abaqulusi - Table B1 Adjustments Budget Summary -

| Description | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|------------------------------|------------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | A | 1 A1 | 2 B | 3 C | 4 D | 5 E | 6 F | 7 G | 8 H | | |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| Total sources of capital funds | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |
| <u>Financial position</u> | | | | | | | | | | | |
| Total current assets | 88 200 | - | - | - | - | - | 59 069 | 59 069 | 147 269 | 84 072 | 42 072 |
| Total non current assets | 1 066 280 | - | - | - | - | - | 971 297 | 971 297 | 2 037 577 | 2 098 555 | 1 234 230 |
| Total current liabilities | 48 000 | - | - | - | - | - | 8 404 | 8 404 | 56 404 | 43 000 | 41 000 |
| Total non current liabilities | 105 000 | - | - | - | - | - | (8 185) | (8 185) | 96 815 | 108 000 | 109 000 |
| Community wealth/Equity | 1 001 480 | - | - | - | - | - | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 208 480 |
| <u>Cash flows</u> | | | | | | | | | | | |
| Net cash from (used) operating | 36 456 | - | - | - | - | - | (14 643) | (14 643) | 21 813 | (230 675) | (243 579) |
| Net cash from (used) investing | (33 158) | - | - | - | - | - | - | - | (33 158) | (44 883) | (46 373) |
| Net cash from (used) financing | 480 | - | - | - | - | - | - | - | 480 | 480 | 480 |
| Cash/cash equivalents at the year end | 56 929 | - | - | - | - | - | (14 643) | (14 643) | 42 286 | (222 078) | (236 472) |
| <u>Cash backing/surplus reconciliation</u> | | | | | | | | | | | |
| Cash and investments available | 70 000 | - | - | - | - | - | 1 000 | 1 000 | 71 000 | 72 000 | 74 000 |
| Application of cash and investments | (6 000) | - | - | - | - | - | (36 480) | (36 480) | (42 480) | (6 908) | 33 134 |
| Balance - surplus (shortfall) | 76 000 | - | - | - | - | - | 37 480 | 37 480 | 113 480 | 78 908 | 40 866 |
| <u>Asset Management</u> | | | | | | | | | | | |
| Asset register summary (WDV) | 989 978 | - | - | - | - | - | 990 111 | 990 111 | 1 980 089 | 1 980 089 | 1 980 089 |
| Depreciation & asset impairment | 20 770 | - | - | - | - | - | - | - | 20 770 | 86 544 | 92 231 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | 28 803 | - | - | - | - | - | (828) | (828) | 27 975 | 90 845 | 95 595 |
| <u>Free services</u> | | | | | | | | | | | |
| Cost of Free Basic Services provided | 12 123 | - | - | - | - | - | 710 | 710 | 12 833 | 12 679 | 13 275 |
| Revenue cost of free services provided | 10 000 | - | - | - | - | - | - | - | 10 000 | 10 000 | 10 000 |
| <u>Households below minimum service level</u> | | | | | | | | | | | |
| Water: | 45 | - | - | - | - | - | - | - | 45 | 45 | 45 |

KZN263 Abaqulusi - Table B1 Adjustments Budget Summary -

| Description | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|----------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|------------------------------|------------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | A | 1 A1 | 2 B | 3 C | 4 D | 5 E | 6 F | 7 G | 8 H | | |
| R thousands | | | | | | | | | | | |
| Sanitation/sewerage: | 84 | - | - | - | - | - | - | - | 84 | 84 | 84 |
| Energy: | 3 | - | - | - | - | - | - | - | 3 | 3 | 3 |
| Refuse: | 128 | - | - | - | - | - | - | - | 128 | 128 | 128 |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) -

| Standard Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|----------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| Revenue - Standard | | | | | | | | | | | | |
| Governance and administration | | 155 649 | - | - | - | - | - | 8 905 | 8 905 | 164 554 | 175 650 | 180 914 |
| Executive and council | | 8 517 | - | - | - | - | - | - | - | 8 517 | 8 888 | 9 296 |
| Budget and treasury office | | 145 083 | - | - | - | - | - | 5 636 | 5 636 | 150 719 | 165 938 | 170 750 |
| Corporate services | | 2 049 | - | - | - | - | - | 3 269 | 3 269 | 5 317 | 824 | 868 |
| Community and public safety | | 12 146 | - | - | - | - | - | (2 713) | (2 713) | 9 434 | 9 016 | 9 720 |
| Community and social services | | 6 088 | - | - | - | - | - | (305) | (305) | 5 784 | 4 049 | 4 485 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | 6 058 | - | - | - | - | - | (2 408) | (2 408) | 3 650 | 4 967 | 5 235 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 4 474 | - | - | - | - | - | 7 565 | 7 565 | 12 039 | 2 802 | 2 938 |
| Planning and development | | 582 | - | - | - | - | - | (87) | (87) | 495 | 490 | 500 |
| Road transport | | 3 892 | - | - | - | - | - | 7 652 | 7 652 | 11 544 | 2 312 | 2 437 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 246 984 | - | - | - | - | - | 444 | 444 | 247 428 | 254 975 | 270 454 |
| Electricity | | 165 419 | - | - | - | - | - | (6 589) | (6 589) | 158 830 | 165 802 | 174 566 |
| Water | | 39 759 | - | - | - | - | - | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| Waste water management | | 22 170 | - | - | - | - | - | (79) | (79) | 22 091 | 23 370 | 24 632 |
| Waste management | | 19 636 | - | - | - | - | - | - | - | 19 636 | 20 413 | 21 326 |
| Other | | 100 | - | - | - | - | - | - | - | 100 | 100 | 100 |
| Total Revenue - Standard | 2 | 419 353 | - | - | - | - | - | 14 201 | 14 201 | 433 554 | 442 544 | 464 126 |
| Expenditure - Standard | - | | | | | | | | | | | |
| Governance and administration | | 88 531 | - | - | - | - | - | 12 096 | 12 096 | 100 627 | 125 267 | 132 540 |
| Executive and council | | 45 332 | - | - | - | - | - | 1 077 | 1 077 | 46 409 | 57 238 | 60 551 |
| Budget and treasury office | | 22 540 | - | - | - | - | - | 7 321 | 7 321 | 29 861 | 30 703 | 32 509 |
| Corporate services | | 20 659 | - | - | - | - | - | 3 698 | 3 698 | 24 356 | 37 326 | 39 480 |
| Community and public safety | | 51 935 | - | - | - | - | - | (4 096) | (4 096) | 47 839 | 135 727 | 132 923 |
| Community and social services | | 23 189 | - | - | - | - | - | (1 141) | (1 141) | 22 047 | 75 898 | 80 190 |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) -

| Standard Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| Sport and recreation | | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | 27 037 | – | – | – | – | – | (2 946) | (2 946) | 24 092 | 57 917 | 50 700 |
| Housing | | 1 707 | – | – | – | – | – | (8) | (8) | 1 698 | 1 910 | 2 031 |
| Health | | 2 | – | – | – | – | – | (1) | (1) | 1 | 2 | 2 |
| Economic and environmental services | | 46 819 | – | – | – | – | – | 12 026 | 12 026 | 58 845 | 139 910 | 148 460 |
| Planning and development | | 4 789 | – | – | – | – | – | 537 | 537 | 5 327 | 14 397 | 15 221 |
| Road transport | | 42 030 | – | – | – | – | – | 11 488 | 11 488 | 53 518 | 125 513 | 133 239 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – |
| Trading services | | 263 803 | – | – | – | – | – | (6 487) | (6 487) | 257 316 | 404 793 | 475 605 |
| Electricity | | 183 737 | – | – | – | – | – | (13 040) | (13 040) | 170 697 | 248 342 | 266 570 |
| Water | | 31 030 | – | – | – | – | – | 1 072 | 1 072 | 32 101 | 79 718 | 84 511 |
| Waste water management | | 29 963 | – | – | – | – | – | 2 862 | 2 862 | 32 825 | 36 581 | 82 112 |
| Waste management | | 19 073 | – | – | – | – | – | 2 620 | 2 620 | 21 693 | 40 152 | 42 412 |
| Other | | 483 | – | – | – | – | – | 27 | 27 | 510 | 629 | 652 |
| Total Expenditure - Standard | 3 | 451 571 | – | – | – | – | – | 13 566 | 13 566 | 465 136 | 806 325 | 890 179 |
| Surplus/ (Deficit) for the year | | (32 217) | – | – | – | – | – | 635 | 635 | (31 582) | (363 782) | (426 053) |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

| Standard Classification Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Standard | | | | | | | | | | | | |
| Municipal governance and administration | | 155 649 | - | - | - | - | - | 8 905 | 8 905 | 164 554 | 175 650 | 180 914 |
| Executive and council | | 8 517 | - | - | - | - | - | - | - | 8 517 | 8 888 | 9 296 |
| Mayor and Council | | 8 517 | | | | | | - | - | 8 517 | 8 888 | 9 296 |
| Municipal Manager | | - | | | | | | - | - | - | - | - |
| Budget and treasury office | | 145 083 | | | | | | 5 636 | 5 636 | 150 719 | 165 938 | 170 750 |
| Corporate services | | 2 049 | - | - | - | - | - | 3 269 | 3 269 | 5 317 | 824 | 868 |
| Human Resources | | 663 | | | | | | - | - | 663 | 690 | 727 |
| Information Technology | | - | | | | | | - | - | - | - | - |
| Property Services | | - | | | | | | - | - | - | - | - |
| Other Admin | | 1 385 | | | | | | 3 269 | 3 269 | 4 654 | 134 | 141 |
| Community and public safety | | 1 376 | | | | | | (2 713) | (2 713) | 9 434 | - | - |
| Community and social services | | 6 088 | - | - | - | - | - | (305) | (305) | 5 784 | 4 049 | 4 485 |
| Libraries and Archives | | 3 012 | | | | | | 445 | 445 | 3 457 | 3 174 | 3 562 |
| Museums & Art Galleries etc | | 299 | | | | | | (127) | (127) | 172 | 314 | 331 |
| Community halls and Facilities | | 2 522 | | | | | | (615) | (615) | 1 907 | 317 | 334 |
| Cemeteries & Crematoriums | | 205 | | | | | | (8) | (8) | 197 | 203 | 214 |
| Child Care | | - | | | | | | - | - | - | - | - |
| Aged Care | | - | | | | | | - | - | - | - | - |
| Other Community | | - | | | | | | - | - | - | - | - |
| Other Social | | 51 | | | | | | - | - | 51 | 41 | 44 |
| Sport and recreation | | - | | | | | | - | - | - | - | - |
| Public safety | | 6 058 | - | - | - | - | - | (2 408) | (2 408) | 3 650 | 4 967 | 5 235 |
| Police | | - | | | | | | - | - | - | - | - |
| Fire | | - | | | | | | - | - | - | - | - |
| Civil Defence | | - | | | | | | - | - | - | - | - |
| Street Lighting | | - | | | | | | - | - | - | - | - |
| Other | | 6 058 | | | | | | (2 408) | (2 408) | 3 650 | 4 967 | 5 235 |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

| Standard Classification Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|----------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| R thousand | 1 | | | | | | | | | | | |
| Housing | | - | | | | | | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Clinics</i> | | - | | | | | | - | - | - | - | - |
| <i>Ambulance</i> | | - | | | | | | - | - | - | - | - |
| <i>Other</i> | | - | | | | | | - | - | - | - | - |
| Economic and environmental services | | 4 474 | - | - | - | - | - | 7 565 | 7 565 | 12 039 | 2 802 | 2 938 |
| Planning and development | | 582 | - | - | - | - | - | (87) | (87) | 495 | 490 | 500 |
| <i>Economic Development/Planning</i> | | 582 | | | | | | (87) | (87) | 495 | 490 | 500 |
| <i>Town Planning/Building enforcement</i> | | - | | | | | | - | - | - | - | - |
| <i>Licensing & Regulation</i> | | - | | | | | | - | - | - | - | - |
| Road transport | | 3 892 | - | - | - | - | - | 7 652 | 7 652 | 11 544 | 2 312 | 2 437 |
| <i>Roads</i> | | 169 | | | | | | 44 | 44 | 213 | 210 | 221 |
| <i>Public Buses</i> | | - | | | | | | - | - | - | - | - |
| <i>Parking Garages</i> | | - | | | | | | - | - | - | - | - |
| <i>Vehicle Licensing and Testing</i> | | 2 347 | | | | | | (347) | (347) | 2 000 | 2 103 | 2 216 |
| <i>Other</i> | | 1 376 | | | | | | 7 955 | 7 955 | 9 331 | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Pollution Control</i> | | - | | | | | | - | - | - | - | - |
| <i>Biodiversity & Landscape</i> | | - | | | | | | - | - | - | - | - |
| <i>Other</i> | | - | | | | | | - | - | - | - | - |
| Trading services | | 246 984 | - | - | - | - | - | 444 | 444 | 247 428 | 254 975 | 270 454 |
| Electricity | | 165 419 | - | - | - | - | - | (6 589) | (6 589) | 158 830 | 165 802 | 174 566 |
| <i>Electricity Distribution</i> | | 165 419 | | | | | | (6 589) | (6 589) | 158 830 | 165 802 | 174 566 |
| <i>Electricity Generation</i> | | - | | | | | | - | - | - | - | - |
| Water | | 39 759 | - | - | - | - | - | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| <i>Water Distribution</i> | | 39 759 | | | | | | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| <i>Water Storage</i> | | - | | | | | | - | - | - | - | - |
| Waste water management | | 22 170 | - | - | - | - | - | (79) | (79) | 22 091 | 23 370 | 24 632 |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

| Standard Classification Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|----------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| R thousand | 1 | | | | | | | | | | | |
| <i>Sewerage</i> | | 22 170 | | | | | | (79) | (79) | 22 091 | 23 370 | 24 632 |
| <i>Storm Water Management</i> | | - | | | | | | - | - | - | - | - |
| <i>Public Toilets</i> | | - | | | | | | - | - | - | - | - |
| Waste management | | 19 636 | - | - | - | - | - | - | - | 19 636 | 20 413 | 21 326 |
| <i>Solid Waste</i> | | 19 636 | | | | | | - | - | 19 636 | 20 413 | 21 326 |
| Other | | 100 | - | - | - | - | - | - | - | 100 | 100 | 100 |
| Air Transport | | - | | | | | | - | - | - | - | - |
| Abattoirs | | - | | | | | | - | - | - | - | - |
| Tourism | | 100 | | | | | | - | - | 100 | 100 | 100 |
| Forestry | | - | | | | | | - | - | - | - | - |
| Markets | | - | | | | | | - | - | - | - | - |
| Total Revenue - Standard | 2 | 408 583 | - | - | - | - | - | 14 201 | 14 201 | 433 554 | 433 527 | 454 406 |
| Expenditure - Standard | - | | | | | | | | | | | |
| <i>Municipal governance and administration</i> | - | 88 531 | - | - | - | - | - | 12 096 | 12 096 | 100 627 | 125 267 | 132 540 |
| Executive and council | - | 45 332 | - | - | - | - | - | 1 077 | 1 077 | 46 409 | 57 238 | 60 551 |
| <i>Mayor and Council</i> | - | 39 422 | | | | | | 1 540 | 1 540 | 40 961 | 49 658 | 52 495 |
| <i>Municipal Manager</i> | - | 5 910 | | | | | | (463) | (463) | 5 448 | 7 580 | 8 055 |
| Budget and treasury office | - | 22 540 | | | | | | 7 321 | 7 321 | 29 861 | 30 703 | 32 509 |
| Corporate services | - | 20 659 | - | - | - | - | - | 3 698 | 3 698 | 24 356 | 37 326 | 39 480 |
| <i>Human Resources</i> | - | 3 790 | | | | | | 166 | 166 | 3 956 | 5 818 | 6 153 |
| <i>Information Technology</i> | - | 4 354 | | | | | | (128) | (128) | 4 226 | 6 620 | 6 975 |
| <i>Property Services</i> | - | - | | | | | | - | - | - | - | - |
| <i>Other Admin</i> | - | 12 515 | | | | | | 3 660 | 3 660 | 16 174 | 24 888 | 26 352 |
| Community and public safety | - | 51 935 | - | - | - | - | - | (4 096) | (4 096) | 47 839 | 135 727 | 132 923 |
| Community and social services | - | 23 189 | - | - | - | - | - | (1 141) | (1 141) | 22 047 | 75 898 | 80 190 |
| <i>Libraries and Archives</i> | - | 2 800 | | | | | | 560 | 560 | 3 360 | 4 027 | 4 275 |
| <i>Museums & Art Galleries etc</i> | - | 637 | | | | | | (107) | (107) | 529 | 1 979 | 2 099 |
| <i>Community halls and Facilities</i> | - | 12 873 | | | | | | (664) | (664) | 12 208 | 48 585 | 51 247 |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

| Standard Classification Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|----------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| R thousand | 1 | | | | | | | | | | | |
| <i>Cemeteries & Crematoriums</i> | - | 3 039 | | | | | | (382) | (382) | 2 657 | 16 824 | 17 810 |
| <i>Child Care</i> | - | - | | | | | | - | - | - | - | - |
| <i>Aged Care</i> | - | - | | | | | | - | - | - | - | - |
| <i>Other Community</i> | - | - | | | | | | - | - | - | - | - |
| <i>Other Social</i> | - | 3 840 | | | | | | (548) | (548) | 3 292 | 4 483 | 4 759 |
| <i>Sport and recreation</i> | - | - | | | | | | - | - | - | - | - |
| <i>Public safety</i> | - | 27 037 | - | - | - | - | - | (2 946) | (2 946) | 24 092 | 57 917 | 50 700 |
| <i>Police</i> | - | - | | | | | | - | - | - | - | - |
| <i>Fire</i> | - | - | | | | | | - | - | - | - | - |
| <i>Civil Defence</i> | - | - | | | | | | - | - | - | - | - |
| <i>Street Lighting</i> | - | - | | | | | | - | - | - | - | - |
| <i>Other</i> | - | 27 037 | | | | | | (2 946) | (2 946) | 24 092 | 57 917 | 50 700 |
| <i>Housing</i> | - | 1 707 | | | | | | (8) | (8) | 1 698 | 1 910 | 2 031 |
| <i>Health</i> | - | 2 | - | - | - | - | - | (1) | (1) | 1 | 2 | 2 |
| <i>Clinics</i> | - | 2 | | | | | | (1) | (1) | 1 | 2 | 2 |
| <i>Ambulance</i> | - | - | | | | | | - | - | - | - | - |
| <i>Other</i> | - | - | | | | | | - | - | - | - | - |
| Economic and environmental services | - | 46 819 | - | - | - | - | - | 12 026 | 12 026 | 58 845 | 139 910 | 148 460 |
| <i>Planning and development</i> | - | 4 789 | - | - | - | - | - | 537 | 537 | 5 327 | 14 397 | 15 221 |
| <i>Economic Development/Planning</i> | - | 4 789 | | | | | | 537 | 537 | 5 327 | 14 397 | 15 221 |
| <i>Town Planning/Building enforcement</i> | - | - | | | | | | - | - | - | - | - |
| <i>Licensing & Regulation</i> | - | - | | | | | | - | - | - | - | - |
| <i>Road transport</i> | - | 42 030 | - | - | - | - | - | 11 488 | 11 488 | 53 518 | 125 513 | 133 239 |
| <i>Roads</i> | - | 36 183 | | | | | | 3 627 | 3 627 | 39 811 | 119 224 | 125 528 |
| <i>Public Buses</i> | - | - | | | | | | - | - | - | - | - |
| <i>Parking Garages</i> | - | - | | | | | | - | - | - | - | - |
| <i>Vehicle Licensing and Testing</i> | - | 1 282 | | | | | | 7 | 7 | 1 288 | 1 494 | 1 589 |
| <i>Other</i> | - | 4 565 | | | | | | 7 854 | 7 854 | 12 419 | 4 795 | 6 122 |

KZN263 Abaqulusi - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

| Standard Classification Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Pollution Control</i> | - | - | | | | | | - | - | - | - | - |
| <i>Biodiversity & Landscape</i> | - | - | | | | | | - | - | - | - | - |
| <i>Other</i> | - | - | | | | | | - | - | - | - | - |
| Trading services | - | 263 803 | - | - | - | - | - | (6 487) | (6 487) | 257 316 | 404 793 | 475 605 |
| Electricity | - | 183 737 | - | - | - | - | - | (13 040) | (13 040) | 170 697 | 248 342 | 266 570 |
| <i>Electricity Distribution</i> | - | 183 737 | | | | | | (13 040) | (13 040) | 170 697 | 248 342 | 266 570 |
| <i>Electricity Generation</i> | - | - | | | | | | - | - | - | - | - |
| Water | - | 31 030 | - | - | - | - | - | 1 072 | 1 072 | 32 101 | 79 718 | 84 511 |
| <i>Water Distribution</i> | - | 31 030 | | | | | | 1 072 | 1 072 | 32 101 | 79 718 | 84 511 |
| <i>Water Storage</i> | - | - | | | | | | - | - | - | - | - |
| Waste water management | - | 29 963 | - | - | - | - | - | 2 862 | 2 862 | 32 825 | 36 581 | 82 112 |
| <i>Sewerage</i> | - | 29 963 | | | | | | 2 862 | 2 862 | 32 825 | 36 581 | 82 112 |
| <i>Storm Water Management</i> | - | - | | | | | | - | - | - | - | - |
| <i>Public Toilets</i> | - | - | | | | | | - | - | - | - | - |
| Waste management | - | 19 073 | - | - | - | - | - | 2 620 | 2 620 | 21 693 | 40 152 | 42 412 |
| <i>Solid Waste</i> | - | 19 073 | | | | | | 2 620 | 2 620 | 21 693 | 40 152 | 42 412 |
| Other | - | 483 | - | - | - | - | - | 27 | 27 | 510 | 629 | 652 |
| Air Transport | - | - | | | | | | - | - | - | - | - |
| Abattoirs | - | - | | | | | | - | - | - | - | - |
| Tourism | - | 483 | | | | | | 27 | 27 | 510 | 629 | 652 |
| Forestry | - | - | | | | | | - | - | - | - | - |
| Markets | - | - | | | | | | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 451 571 | - | - | - | - | - | 13 566 | 13 566 | 465 136 | 806 325 | 890 179 |
| Surplus/ (Deficit) for the year | | (42 988) | - | - | - | - | - | 635 | 635 | (31 582) | (372 798) | (435 773) |

KZN263 Abaqulusi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

| Vote Description <i>[Insert departmental structure etc]</i> | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | 8 517 | - | - | - | - | - | - | - | 8 517 | 8 888 | 9 296 |
| Vote 2 - Budget & Treasury | | 145 083 | - | - | - | - | - | 5 636 | 5 636 | 150 719 | 165 938 | 170 750 |
| Vote 3 - Corporate Services | | 2 049 | - | - | - | - | - | 3 269 | 3 269 | 5 317 | 824 | 868 |
| Vote 4 - Community & Public Safety | | 12 146 | - | - | - | - | - | (2 713) | (2 713) | 9 434 | 9 016 | 9 720 |
| Vote 5 - Economic & Environmental Services | | 4 474 | - | - | - | - | - | 7 565 | 7 565 | 12 039 | 2 802 | 2 938 |
| Vote 6 - Trading Services | | 246 984 | - | - | - | - | - | 444 | 444 | 247 428 | 254 975 | 270 454 |
| Vote 7 - Other | | 100 | - | - | - | - | - | - | - | 100 | 100 | 100 |
| Vote 8 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 419 353 | - | - | - | - | - | 14 201 | 14 201 | 433 554 | 442 544 | 464 126 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | 45 332 | - | - | - | - | - | 1 077 | 1 077 | 46 409 | 57 238 | 60 551 |
| Vote 2 - Budget & Treasury | | 22 540 | - | - | - | - | - | 7 321 | 7 321 | 29 861 | 30 703 | 32 509 |
| Vote 3 - Corporate Services | | 20 659 | - | - | - | - | - | 3 698 | 3 698 | 24 356 | 37 326 | 39 480 |
| Vote 4 - Community & Public Safety | | 51 935 | - | - | - | - | - | (4 096) | (4 096) | 47 839 | 135 727 | 132 923 |
| Vote 5 - Economic & Environmental Services | | 46 819 | - | - | - | - | - | 12 026 | 12 026 | 58 845 | 139 910 | 148 460 |
| Vote 6 - Trading Services | | 263 803 | - | - | - | - | - | (6 487) | (6 487) | 257 316 | 404 793 | 475 605 |
| Vote 7 - Other | | 483 | - | - | - | - | - | 27 | 27 | 510 | 629 | 652 |
| Vote 8 - | | - | - | - | - | - | - | - | - | - | - | 652 |
| Vote 9 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 451 571 | - | - | - | - | - | 13 566 | 13 566 | 465 136 | 806 325 | 890 831 |
| Surplus/ (Deficit) for the year | 2 | (32 217) | - | - | - | - | - | 635 | 635 | (31 582) | (363 782) | (426 705) |

KZN263 Abaqulusi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

| Vote Description <i>[Insert departmental structure etc]</i> R thousands | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | 8 517 | - | - | - | - | - | - | - | 8 517 | 8 888 | 9 296 |
| 1.1 - MUNICIPAL MANAGER | | - | | | | | | - | - | - | - | - |
| 1.2 - COUNCIL & EXECUTIVE | | 8 517 | | | | | | - | - | 8 517 | 8 888 | 9 296 |
| | | | | | | | | | - | - | | |
| Vote 2 - Budget & Treasury | | 145 083 | - | - | - | - | - | 5 636 | 5 636 | 150 719 | 165 938 | 170 750 |
| 2.1 - FINANCIAL SERVICES | | 145 083 | | | | | | 5 636 | 5 636 | 150 719 | 165 938 | 170 750 |
| | | | | | | | | | - | - | | |
| Vote 3 - Corporate Services | | 2 049 | - | - | - | - | - | 3 269 | 3 269 | 5 317 | 824 | 868 |
| 3.1 - MANAGER CORPORATE SERVICES | | 1 385 | | | | | | 3 269 | 3 269 | 4 654 | 134 | 141 |
| 3.2 - INFORMATION TECHNOLOGY | | - | | | | | | - | - | - | - | - |
| 3.3 - HUMAN RESOURCES | | 663 | | | | | | - | - | 663 | 690 | 727 |
| | | | | | | | | | - | - | | |
| Vote 4 - Community & Public Safety | | 12 146 | - | - | - | - | - | (2 713) | (2 713) | 9 434 | 9 016 | 9 720 |
| 4.1 - LIBRARY | | 3 012 | | | | | | 445 | 445 | 3 457 | 3 174 | 3 562 |
| 4.2 - MUSEUM | | 299 | | | | | | (127) | (127) | 172 | 314 | 331 |
| 4.3 - COMMUNITY DEVELOPMENT | | 2 522 | | | | | | (615) | (615) | 1 907 | 317 | 334 |
| 4.4 - CEMETERIES | | 205 | | | | | | (8) | (8) | 197 | 203 | 214 |
| 4.5 - SAFETY & SECURITY | | 6 058 | | | | | | (2 408) | (2 408) | 3 650 | 4 967 | 5 235 |
| 4.6 - HOUSING SERVICES | | - | | | | | | - | - | - | - | - |
| 4.7 - HEALTH AND CLINICS | | - | | | | | | - | - | - | - | - |
| 4.8 - PARKS AND GARDENS | | 51 | | | | | | - | - | 51 | 41 | 44 |
| | | | | | | | | | - | - | | |
| Vote 5 - Economic & Environmental Services | | 4 474 | - | - | - | - | - | 7 565 | 7 565 | 12 039 | 2 802 | 2 938 |
| 5.1 - PLANNING & DEVELOPMENT | | 582 | | | | | | (87) | (87) | 495 | 490 | 500 |
| 5.2 - ROADS | | 169 | | | | | | 44 | 44 | 213 | 210 | 221 |
| 5.3 - TECHNICAL ADMIN | | 1 376 | | | | | | 7 955 | 7 955 | 9 331 | - | - |
| 5.4 - VEHICLE LICENSING | | 2 347 | | | | | | (347) | (347) | 2 000 | 2 103 | 2 216 |
| 5.5 - AIRPORT | | - | | | | | | - | - | - | - | - |

KZN263 Abaqulusi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

| Vote Description <i>[Insert departmental structure etc]</i> R thousands | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|----------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| 5.5 - Project Management/Buildings | | – | | | | | | – | – | – | – | – |
| Vote 6 - Trading Services | | 246 984 | – | – | – | – | – | 444 | 444 | 247 428 | 254 975 | 270 454 |
| 6.1 - SANITATION | | 22 170 | | | | | | (79) | (79) | 22 091 | 23 370 | 24 632 |
| 6.2 - WATER SERVICES | | 39 759 | | | | | | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| 6.3 - ELECTRICITY SERVICES | | 165 419 | | | | | | (6 589) | (6 589) | 158 830 | 165 802 | 174 566 |
| 6.4 - SOLID WASTE | | 19 636 | | | | | | – | – | 19 636 | 20 413 | 21 326 |
| | | | | | | | | – | – | – | | |
| Vote 7 - Other | | 100 | – | – | – | – | – | – | – | 100 | 100 | 100 |
| 7.1 - TOURISM SERVICES | | 100 | | | | | | – | – | 100 | 100 | 100 |
| | | | | | | | | – | – | – | | |
| Total Revenue by Vote | 2 | 419 353 | – | – | – | – | – | 14 201 | 14 201 | 433 554 | 442 544 | 464 126 |
| <u>Expenditure by Vote</u> | 1 | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | 45 332 | – | – | – | – | – | 1 077 | 1 077 | 46 409 | 57 238 | 60 551 |
| 1.1 - MUNICIPAL MANAGER | | 5 910 | | | | | | (463) | (463) | 5 448 | 7 580 | 8 055 |
| 1.2 - COUNCIL & EXECUTIVE | | 39 422 | | | | | | 1 540 | 1 540 | 40 961 | 49 658 | 52 495 |
| | | | | | | | | – | – | – | | |
| Vote 2 - Budget & Treasury | | 22 540 | – | – | – | – | – | 7 321 | 7 321 | 29 861 | 30 703 | 32 509 |
| 2.1 - FINANCIAL SERVICES | | 22 540 | | | | | | 7 321 | 7 321 | 29 861 | 30 703 | 32 509 |
| | | | | | | | | – | – | – | | |
| Vote 3 - Corporate Services | | 20 659 | – | – | – | – | – | 3 698 | 3 698 | 24 356 | 37 326 | 39 480 |
| 3.1 - MANAGER CORPORATE SERVICES | | 12 515 | | | | | | 3 660 | 3 660 | 16 174 | 24 888 | 26 352 |
| 3.2 - INFORMATION TECHNOLOGY | | 4 354 | | | | | | (128) | (128) | 4 226 | 6 620 | 6 975 |
| 3.3 - HUMAN RESOURCES | | 3 790 | | | | | | 166 | 166 | 3 956 | 5 818 | 6 153 |
| | | | | | | | | – | – | – | | |
| Vote 4 - Community & Public Safety | | 51 935 | – | – | – | – | – | (4 096) | (4 096) | 47 839 | 135 727 | 132 923 |
| 4.1 - LIBRARY | | 2 800 | | | | | | 560 | 560 | 3 360 | 4 027 | 4 275 |
| 4.2 - MUSEUM | | 637 | | | | | | (107) | (107) | 529 | 1 979 | 2 099 |
| 4.3 - COMMUNITY DEVELOPMENT | | 12 873 | | | | | | (664) | (664) | 12 208 | 48 585 | 51 247 |

KZN263 Abaqulusi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

| Vote Description <i>[Insert departmental structure etc]</i> | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| <i>R thousands</i> | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| 4.4 - CEMETERIES | | 3 039 | | | | | | (382) | (382) | 2 657 | 16 824 | 17 810 |
| 4.5 - SAFETY & SECURITY | | 27 037 | | | | | | (2 946) | (2 946) | 24 092 | 57 917 | 50 700 |
| 4.6 - HOUSING SERVICES | | 1 707 | | | | | | (8) | (8) | 1 698 | 1 910 | 2 031 |
| 4.7 - HEALTH AND CLINICS | | 2 | | | | | | (1) | (1) | 1 | 2 | 2 |
| 4.8 - PARKS AND GARDENS | | 3 840 | | | | | | (548) | (548) | 3 292 | 4 483 | 4 759 |
| Vote 5 - Economic & Environmental Services | | 46 819 | - | - | - | - | - | 12 026 | 12 026 | 58 845 | 139 910 | 148 460 |
| 5.1 - PLANNING & DEVELOPMENT | | 4 789 | | | | | | 537 | 537 | 5 327 | 14 397 | 15 221 |
| 5.2 - ROADS | | 36 183 | | | | | | 3 627 | 3 627 | 39 811 | 119 224 | 125 528 |
| 5.3 - TECHNICAL ADMIN | | 3 423 | | | | | | 7 951 | 7 951 | 11 374 | 4 695 | 4 985 |
| 5.4 - VEHICLE LICENSING | | 1 282 | | | | | | 7 | 7 | 1 288 | 1 494 | 1 589 |
| 5.5 - AIRPORT | | - | | | | | | - | - | - | - | - |
| 5.5 - Project Management/Buildings | | 1 142 | | | | | | (97) | (97) | 1 045 | 100 | 1 137 |
| Vote 6 - Trading Services | | 263 803 | - | - | - | - | - | (6 487) | (6 487) | 257 316 | 404 793 | 475 605 |
| 6.1 - SANITATION | | 29 963 | | | | | | 2 862 | 2 862 | 32 825 | 36 581 | 82 112 |
| 6.2 - WATER SERVICES | | 31 030 | | | | | | 1 072 | 1 072 | 32 101 | 79 718 | 84 511 |
| 6.3 - ELECTRICITY SERVICES | | 183 737 | | | | | | (13 040) | (13 040) | 170 697 | 248 342 | 266 570 |
| 6.4 - SOLID WASTE | | 19 073 | | | | | | 2 620 | 2 620 | 21 693 | 40 152 | 42 412 |
| Vote 7 - Other | | 483 | - | - | - | - | - | 27 | 27 | 510 | 629 | 652 |
| 7.1 - TOURISM SERVICES | | 483 | | | | | | 27 | 27 | 510 | 629 | 652 |
| Total Expenditure by Vote | 2 | 451 571 | - | - | - | - | - | 13 566 | 13 566 | 465 136 | 806 325 | 890 831 |
| Surplus/ (Deficit) for the year | 2 | (32 217) | - | - | - | - | - | 635 | 635 | (31 582) | (363 782) | (426 705) |

KZN263 Abaqulusi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 2 | 55 650 | - | - | - | - | - | 100 | 100 | 55 750 | 56 839 | 59 908 |
| Property rates - penalties & collection charges | | 1 400 | | | | | | 500 | 500 | 1 900 | 1 587 | 1 673 |
| Service charges - electricity revenue | 2 | 161 919 | - | - | - | - | - | (6 589) | (6 589) | 155 330 | 162 302 | 171 066 |
| Service charges - water revenue | 2 | 39 759 | - | - | - | - | - | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| Service charges - sanitation revenue | 2 | 22 170 | - | - | - | - | - | (79) | (79) | 22 091 | 23 370 | 24 632 |
| Service charges - refuse revenue | 2 | 16 136 | - | - | - | - | - | - | - | 16 136 | 16 913 | 17 826 |
| Service charges - other | | - | | | | | | - | - | - | - | - |
| Rental of facilities and equipment | | 1 305 | | | | | | 8 | 8 | 1 313 | 1 396 | 1 471 |
| Interest earned - external investments | | 4 254 | | | | | | (1 584) | (1 584) | 2 670 | 4 585 | 4 833 |
| Interest earned - outstanding debtors | | - | | | | | | 15 | 15 | 15 | - | - |
| Dividends received | | - | | | | | | - | - | - | - | - |
| Fines | | 2 240 | | | | | | (734) | (734) | 1 506 | 2 062 | 2 173 |
| Licences and permits | | 5 428 | | | | | | (1 328) | (1 328) | 4 100 | 4 827 | 5 088 |
| Agency services | | - | | | | | | - | - | - | - | - |
| Transfers recognised - operating | | 106 545 | | | | | | 9 335 | 9 335 | 115 880 | 120 021 | 122 100 |
| Other revenue | 2 | 4 353 | - | - | - | - | - | 5 639 | 5 639 | 9 992 | 5 465 | 5 759 |
| Gains on disposal of PPE | | - | | | | | | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 421 159 | - | - | - | - | - | 12 395 | 12 395 | 433 554 | 444 757 | 466 459 |
| Expenditure By Type | - | | | | | | | | | | | |
| Employee related costs | | 119 865 | - | - | - | - | - | (130) | (130) | 119 734 | 213 884 | 228 626 |
| Remuneration of councillors | | 15 495 | | | | | | (115) | (115) | 15 380 | 15 246 | 16 222 |
| Debt impairment | | 1 602 | | | | | | - | - | 1 602 | 1 670 | 1 760 |
| Depreciation & asset impairment | | 20 770 | - | - | - | - | - | - | - | 20 770 | 86 544 | 92 231 |
| Finance charges | | - | | | | | | 650 | 650 | 650 | - | - |
| Bulk purchases | | 144 157 | - | - | - | - | - | (10 100) | (10 100) | 134 057 | 182 731 | 240 549 |
| Other materials | | 28 803 | | | | | | (828) | (828) | 27 975 | 86 843 | 91 592 |
| Contracted services | | 32 443 | - | - | - | - | - | 717 | 717 | 33 160 | 48 882 | 51 624 |

KZN263 Abaqulusi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Transfers and grants | | 12 626 | | | | | | 21 758 | 21 758 | 34 384 | 14 860 | 15 583 |
| Other expenditure | | 81 048 | – | – | – | – | – | (3 623) | (3 623) | 77 425 | 157 879 | 154 326 |
| Loss on disposal of PPE | | – | | | | | | – | – | – | – | – |
| Total Expenditure | | 456 807 | – | – | – | – | – | 8 329 | 8 329 | 465 136 | 808 539 | 892 512 |
| Surplus/(Deficit) | | (35 648) | – | – | – | – | – | 4 066 | 4 066 | (31 582) | (363 782) | (426 053) |
| Transfers recognised - capital | | 43 158 | | | | | | – | – | 43 158 | – | – |
| Contributions | | – | | | | | | – | – | – | – | – |
| Contributed assets | | – | | | | | | – | – | – | – | – |
| Surplus/(Deficit) before taxation | | 7 510 | – | – | – | – | – | 4 066 | 4 066 | 11 576 | (363 782) | (426 053) |
| Taxation | | – | | | | | | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | 7 510 | – | – | – | – | – | 4 066 | 4 066 | 11 576 | (363 782) | (426 053) |
| Attributable to minorities | | – | | | | | | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | 7 510 | – | – | – | – | – | 4 066 | 4 066 | 11 576 | (363 782) | (426 053) |
| Share of surplus/ (deficit) of associate | | – | | | | | | – | – | – | – | – |
| Surplus/ (Deficit) for the year | | 7 510 | – | – | – | – | – | 4 066 | 4 066 | 11 576 | (363 782) | (426 053) |

KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| R thousands | | | | | | | | | | | | |
| <u>Capital expenditure - Vote</u> | | | | | | | | | | | | |
| <u>Multi-year expenditure to be adjusted</u> | 2 | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget & Treasury | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community & Public Safety | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Economic & Environmental Services | | 34 158 | - | - | - | - | - | - | - | 34 158 | - | - |
| Vote 6 - Trading Services | | 9 000 | - | - | - | - | - | - | - | 9 000 | - | - |
| Vote 7 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | 43 158 | - | - | - | - | - | - | - | 43 158 | - | - |
| <u>Single-year expenditure to be adjusted</u> | 2 | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget & Treasury | | 240 | - | - | - | - | - | (100) | (100) | 140 | - | - |
| Vote 3 - Corporate Services | | 497 | - | - | - | - | - | - | - | 497 | - | - |
| Vote 4 - Community & Public Safety | | 1 140 | - | - | - | - | - | 50 | 50 | 1 190 | - | - |
| Vote 5 - Economic & Environmental Services | | 376 | - | - | - | - | - | (61) | (61) | 315 | - | - |
| Vote 6 - Trading Services | | 10 983 | - | - | - | - | - | (2 120) | (2 120) | 8 863 | - | - |
| Vote 7 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 13 236 | - | - | - | - | - | (2 231) | (2 231) | 11 005 | - | - |
| Total Capital Expenditure - Vote | | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |
| <u>Capital Expenditure - Standard</u> | | | | | | | | | | | | |

KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| R thousands | | | | | | | | | | | | |
| Governance and administration | | 737 | - | - | - | - | - | (100) | (100) | 637 | - | - |
| Executive and council | | - | | | | | | - | - | - | - | - |
| Budget and treasury office | | 240 | | | | | | (100) | (100) | 140 | - | - |
| Corporate services | | 497 | | | | | | - | - | 497 | - | - |
| Community and public safety | | 1 140 | - | - | - | - | - | 50 | 50 | 1 190 | - | - |
| Community and social services | | 1 040 | | | | | | 50 | 50 | 1 090 | - | - |
| Sport and recreation | | - | | | | | | - | - | - | - | - |
| Public safety | | 100 | | | | | | - | - | 100 | - | - |
| Housing | | - | | | | | | - | - | - | - | - |
| Health | | - | | | | | | - | - | - | - | - |
| Economic and environmental services | | 34 534 | - | - | - | - | - | (61) | (61) | 34 473 | - | - |
| Planning and development | | 40 | | | | | | - | - | 40 | - | - |
| Road transport | | 34 494 | | | | | | (61) | (61) | 34 433 | - | - |
| Environmental protection | | - | | | | | | - | - | - | - | - |
| Trading services | | 19 983 | - | - | - | - | - | (2 120) | (2 120) | 17 863 | - | - |
| Electricity | | 13 540 | | | | | | - | - | 13 540 | - | - |
| Water | | 4 086 | | | | | | (2 056) | (2 056) | 2 030 | - | - |
| Waste water management | | 2 054 | | | | | | (34) | (34) | 2 020 | - | - |
| Waste management | | 304 | | | | | | (30) | (30) | 274 | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Total Capital Expenditure - Standard | 3 | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |
| Funded by: | | | | | | | | | | | | |
| National Government | | 43 158 | | | | | | | - | 43 158 | | |
| Provincial Government | | | | | | | | | - | - | | |
| District Municipality | | | | | | | | | - | - | | |
| Other transfers and grants | | | | | | | | | - | - | | |
| Total Capital transfers recognised | 4 | 43 158 | - | - | - | - | - | - | - | 43 158 | - | - |
| Public contributions & donations | | | | | | | | | - | - | | |
| Borrowing | | | | | | | | | - | - | | |

| KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - | | | | | | | | | | | | |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| Internally generated funds | | 13 236 | | | | | | (2 231) | (2 231) | 11 005 | | |
| Total Capital Funding | | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |

KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

| Vote Description <i>[Insert departmental structure etc]</i> R thousands | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Capital expenditure - Municipal Vote | 2 | | | | | | | | | | | |
| Multi-year expenditure appropriation | | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | - | - | - | - | - | - | - | - | - | - | - |
| 1.1 - MUNICIPAL MANAGER | | - | | | | | | - | - | - | - | - |
| 1.2 - COUNCIL & EXECUTIVE | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | - | - | | |
| Vote 2 - Budget & Treasury | | - | - | - | - | - | - | - | - | - | - | - |
| 2.1 - FINANCIAL SERVICES | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | - | - | | |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - |
| 3.1 - MANAGER CORPORATE SERVICES | | - | | | | | | - | - | - | - | - |
| 3.2 - INFORMATION TECHNOLOGY | | - | | | | | | - | - | - | - | - |
| 3.3 - HUMAN RESOURCES | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | - | - | | |
| Vote 4 - Community & Public Safety | | - | - | - | - | - | - | - | - | - | - | - |
| 4.1 - LIBRARY | | - | | | | | | - | - | - | - | - |
| 4.2 - MUSEUM | | - | | | | | | - | - | - | - | - |
| 4.3 - COMMUNITY DEVELOPMENT | | - | | | | | | - | - | - | - | - |
| 4.4 - CEMETERIES | | - | | | | | | - | - | - | - | - |
| 4.5 - SAFETY & SECURITY | | - | | | | | | - | - | - | - | - |
| 4.6 - HOUSING SERVICES | | - | | | | | | - | - | - | - | - |
| 4.7 - HEALTH AND CLINICS | | - | | | | | | - | - | - | - | - |
| 4.8 - PARKS AND GARDENS | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | - | - | | |
| Vote 5 - Economic & Environmental Services | | 34 158 | - | - | - | - | - | - | - | 34 158 | - | - |
| 5.1 - PLANNING & DEVELOPMENT | | - | | | | | | - | - | - | - | - |
| 5.2 - ROADS | | 34 158 | | | | | | - | - | 34 158 | - | - |
| 5.3 - TECHNICAL ADMIN | | - | | | | | | - | - | - | - | - |
| 5.4 - VEHICLE LICENSING | | - | | | | | | - | - | - | - | - |

KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

| Vote Description <i>[Insert departmental structure etc]</i> | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | |
| 5.5 - AIRPORT | | - | | | | | | - | - | - | - | - |
| 5.5 - Project Management/Buildings | | | | | | | | | - | - | | |
| Vote 6 - Trading Services | | 9 000 | - | - | - | - | - | - | - | 9 000 | - | - |
| 6.1 - SANITATION | | - | | | | | | - | - | - | - | - |
| 6.2 - WATER SERVICES | | - | | | | | | - | - | - | - | - |
| 6.3 - ELECTRICITY SERVICES | | 9 000 | | | | | | - | - | 9 000 | - | - |
| 6.4 - SOLID WASTE | | - | | | | | | - | - | - | - | - |
| Vote 7 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| 7.1 - TOURISM SERVICES | | - | | | | | | - | - | - | - | - |
| Capital multi-year expenditure sub-total | | 43 158 | - | - | - | - | - | - | - | 43 158 | - | - |
| <u>Capital expenditure - Municipal Vote</u> | 2 | | | | | | | | | | | |
| <u>Single-year expenditure appropriation</u> | | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | - | - | - | - | - | - | - | - | - | - | - |
| 1.1 - MUNICIPAL MANAGER | | - | | | | | | - | - | - | - | - |
| 1.2 - COUNCIL & EXECUTIVE | | - | | | | | | - | - | - | - | - |
| Vote 2 - Budget & Treasury | | 240 | - | - | - | - | - | (100) | (100) | 140 | - | - |
| 2.1 - FINANCIAL SERVICES | | 240 | | | | | | (100) | (100) | 140 | - | - |
| Vote 3 - Corporate Services | | 497 | - | - | - | - | - | - | - | 497 | - | - |
| 3.1 - MANAGER CORPORATE SERVICES | | 50 | | | | | | - | - | 50 | - | - |
| 3.2 - INFORMATION TECHNOLOGY | | 427 | | | | | | - | - | 427 | - | - |
| 3.3 - HUMAN RESOURCES | | 20 | | | | | | - | - | 20 | - | - |
| Vote 4 - Community & Public Safety | | 1 140 | - | - | - | - | - | 50 | 50 | 1 190 | - | - |

KZN263 Abaqulusi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

| Vote Description <i>[Insert departmental structure etc]</i> | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| 4.1 - LIBRARY | | - | | | | | | 50 | 50 | 50 | - | - |
| 4.2 - MUSEUM | | - | | | | | | - | - | - | - | - |
| 4.3 - COMMUNITY DEVELOPMENT | | 20 | | | | | | - | - | 20 | - | - |
| 4.4 - CEMETERIES | | 1 020 | | | | | | - | - | 1 020 | - | - |
| 4.5 - SAFETY & SECURITY | | 100 | | | | | | - | - | 100 | - | - |
| 4.6 - HOUSING SERVICES | | - | | | | | | - | - | - | - | - |
| 4.7 - HEALTH AND CLINICS | | - | | | | | | - | - | - | - | - |
| 4.8 - PARKS AND GARDENS | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | - | - | | |
| Vote 5 - Economic & Environmental Services | | 376 | - | - | - | - | - | (61) | (61) | 315 | - | - |
| 5.1 - PLANNING & DEVELOPMENT | | 40 | | | | | | - | - | 40 | - | - |
| 5.2 - ROADS | | 255 | | | | | | (50) | (50) | 205 | - | - |
| 5.3 - TECHNICAL ADMIN | | 35 | | | | | | - | - | 35 | - | - |
| 5.4 - VEHICLE LICENSING | | 21 | | | | | | (6) | (6) | 15 | - | - |
| 5.5 - AIRPORT | | - | | | | | | - | - | - | - | - |
| 5.5 - Project Management/Buildings | | 25 | | | | | | (5) | (5) | 20 | | |
| | | | | | | | | | - | - | | |
| Vote 6 - Trading Services | | 10 983 | - | - | - | - | - | (2 120) | (2 120) | 8 863 | - | - |
| 6.1 - SANITATION | | 2 054 | | | | | | (34) | (34) | 2 020 | - | - |
| 6.2 - WATER SERVICES | | 4 086 | | | | | | (2 056) | (2 056) | 2 030 | - | - |
| 6.3 - ELECTRICITY SERVICES | | 4 540 | | | | | | - | - | 4 540 | - | - |
| 6.4 - SOLID WASTE | | 304 | | | | | | (30) | (30) | 274 | - | - |
| | | | | | | | | | - | - | | |
| Vote 7 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| 7.1 - TOURISM SERVICES | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | - | - | | |
| Capital single-year expenditure sub-total | | 13 236 | - | - | - | - | - | (2 231) | (2 231) | 11 005 | - | - |
| Total Capital Expenditure | | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |

KZN263 Abaqulusi - Table B6 Adjustments Budget Financial Position -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | | 40 000 | | | | | | 21 000 | 21 000 | 61 000 | 40 000 | 40 000 |
| Call investment deposits | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Consumer debtors | 1 | 16 000 | – | – | – | – | – | 28 069 | 28 069 | 44 069 | 1 872 | (5 128) |
| Other debtors | | 25 000 | | | | | | 10 000 | 10 000 | 35 000 | 35 000 | – |
| Current portion of long-term receivables | | – | | | | | | – | – | – | – | – |
| Inventory | | 7 200 | | | | | | – | – | 7 200 | 7 200 | 7 200 |
| Total current assets | | 88 200 | – | – | – | – | – | 59 069 | 59 069 | 147 269 | 84 072 | 42 072 |
| Non current assets | | | | | | | | | | | | |
| Long-term receivables | | – | | | | | | – | – | – | – | – |
| Investments | | 30 000 | | | | | | (20 000) | (20 000) | 10 000 | 32 000 | 34 000 |
| Investment property | | 4 883 | | | | | | (4 883) | (4 883) | – | – | – |
| Investment in Associate | | – | | | | | | – | – | – | – | – |
| Property, plant and equipment | 1 | 1 000 000 | – | – | – | – | – | 1 027 143 | 1 027 143 | 2 027 143 | 2 066 325 | 1 200 000 |
| Agricultural | | – | | | | | | – | – | – | – | – |
| Biological | | – | | | | | | – | – | – | – | – |
| Intangible | | 230 | | | | | | 82 | 82 | 312 | 230 | 230 |
| Other non-current assets | | 31 167 | | | | | | (31 045) | (31 045) | 122 | – | – |
| Total non current assets | | 1 066 280 | – | – | – | – | – | 971 297 | 971 297 | 2 037 577 | 2 098 555 | 1 234 230 |
| TOTAL ASSETS | | 1 154 480 | – | – | – | – | – | 1 030 366 | 1 030 366 | 2 184 846 | 2 182 627 | 1 276 302 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | – | | | | | | – | – | – | – | – |
| Borrowing | | – | – | – | – | – | – | 7 981 | 7 981 | 7 981 | – | – |
| Consumer deposits | | 13 000 | | | | | | – | – | 13 000 | 13 000 | 13 000 |
| Trade and other payables | | 35 000 | – | – | – | – | – | 423 | 423 | 35 423 | 30 000 | 28 000 |
| Provisions | | – | | | | | | – | – | – | – | – |

KZN263 Abaqulusi - Table B6 Adjustments Budget Financial Position -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--------------------------------------|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Total current liabilities | | 48 000 | – | – | – | – | – | 8 404 | 8 404 | 56 404 | 43 000 | 41 000 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Provisions | 1 | 105 000 | – | – | – | – | – | (8 185) | (8 185) | 96 815 | 108 000 | 109 000 |
| Total non current liabilities | | 105 000 | – | – | – | – | – | (8 185) | (8 185) | 96 815 | 108 000 | 109 000 |
| TOTAL LIABILITIES | | 153 000 | – | – | – | – | – | 219 | 219 | 153 219 | 151 000 | 150 000 |
| NET ASSETS | 2 | 1 001 480 | – | – | – | – | – | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 126 302 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 001 480 | – | – | – | – | – | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 208 480 |
| Reserves | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | | 1 001 480 | – | – | – | – | – | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 208 480 |

KZN263 Abaqulusi - Table B7 Adjustments Budget Cash Flows -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Ratepayers and other | | 310 360 | | | | | | – | – | 310 360 | 320 467 | 339 859 |
| Government - operating | 1 | 106 545 | | | | | | 9 335 | 9 335 | 115 880 | 120 021 | 122 100 |
| Government - capital | 1 | 43 158 | | | | | | – | – | 43 158 | 44 883 | 46 373 |
| Interest | | 4 254 | | | | | | (1 569) | (1 569) | 2 685 | 4 585 | 4 833 |
| Dividends | | – | | | | | | – | – | – | – | – |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (415 236) | | | | | | – | – | (415 236) | (705 454) | (740 828) |
| Finance charges | | – | | | | | | (650) | (650) | (650) | – | – |
| Transfers and Grants | 1 | (12 626) | | | | | | (21 758) | (21 758) | (34 384) | (15 177) | (15 916) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 36 456 | – | – | – | – | – | (14 643) | (14 643) | 21 813 | (230 675) | (243 579) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | | | | | | – | – | – | – | – |
| Decrease (Increase) in non-current debtors | | – | | | | | | – | – | – | – | – |
| Decrease (increase) other non-current receivables | | – | | | | | | – | – | – | – | – |
| Decrease (increase) in non-current investments | - | 10 000 | | | | | | – | – | 10 000 | – | – |
| Payments | | | | | | | | | | | | |
| Capital assets | | (43 158) | | | | | | – | – | (43 158) | (44 883) | (46 373) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (33 158) | – | – | – | – | – | – | – | (33 158) | (44 883) | (46 373) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | – | | | | | | – | – | – | – | – |
| Borrowing long term/refinancing | | – | | | | | | – | – | – | – | – |
| Increase (decrease) in consumer deposits | | 480 | | | | | | – | – | 480 | 480 | 480 |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | – | | | | | | – | – | – | – | – |

KZN263 Abaqulusi - Table B7 Adjustments Budget Cash Flows -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 3 A | 4 A1 | 5 B | 6 C | 7 D | 8 E | 9 F | 10 G | 11 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 480 | - | - | - | - | - | - | - | 480 | 480 | 480 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 3 778 | - | - | - | - | - | (14 643) | (14 643) | (10 865) | (275 078) | (289 472) |
| Cash/cash equivalents at the year begin: | 2 | 53 151 | | | | | | - | - | 53 151 | 53 000 | 53 000 |
| Cash/cash equivalents at the year end: | 2 | 56 929 | - | - | - | - | - | (14 643) | | 42 286 | (222 078) | (236 472) |

| KZN263 Abaqulusi - Table B8 Cash backed reserves/accumulated surplus reconciliation - | | | | | | | | | | | | |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 56 929 | – | – | – | – | – | (14 643) | (14 643) | 42 286 | (222 078) | (236 472) |
| Other current investments > 90 days | | (16 929) | – | – | – | – | – | 35 643 | 35 643 | 18 714 | 262 078 | 276 472 |
| Non current assets - Investments | 1 | 30 000 | – | – | – | – | – | (20 000) | (20 000) | 10 000 | 32 000 | 34 000 |
| Cash and investments available: | | 70 000 | – | – | – | – | – | 1 000 | 1 000 | 71 000 | 72 000 | 74 000 |
| Applications of cash and investments | | | | | | | | | | | | |
| Unspent conditional transfers | | 15 000 | – | – | – | – | – | (8 690) | (8 690) | 6 310 | 10 000 | 8 000 |
| Unspent borrowing | | | | | | | | | – | – | | |
| Statutory requirements | | | | | | | | | – | – | | |
| Other working capital requirements | 2 | (21 000) | – | | | | | (27 790) | (27 790) | (48 790) | (16 908) | 25 134 |
| Other provisions | | | | | | | | | – | – | | |
| Long term investments committed | | – | – | | | | | – | – | – | – | – |
| Reserves to be backed by cash/investments | | – | – | | | | | – | – | – | – | – |
| Total Application of cash and investments: | | (6 000) | – | – | – | – | – | (36 480) | (36 480) | (42 480) | (6 908) | 33 134 |
| Surplus(shortfall) | | 76 000 | – | – | – | – | – | 37 480 | 37 480 | 113 480 | 78 908 | 40 866 |

KZN263 Abaqulusi - Table B9 Asset Management -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| <u>Total New Assets to be adjusted</u> | 1 | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |
| Infrastructure - Road transport | | 34 158 | - | - | - | - | - | - | - | 34 158 | - | - |
| Infrastructure - Electricity | | 13 540 | - | - | - | - | - | - | - | 13 540 | - | - |
| Infrastructure - Water | | 4 086 | - | - | - | - | - | (2 056) | (2 056) | 2 030 | - | - |
| Infrastructure - Sanitation | | 2 054 | - | - | - | - | - | (34) | (34) | 2 020 | - | - |
| Infrastructure - Other | | 304 | - | - | - | - | - | (274) | (274) | 30 | - | - |
| Infrastructure | | 54 141 | - | - | - | - | - | (2 364) | (2 364) | 51 778 | - | - |
| Community | | 1 140 | - | - | - | - | - | - | - | 1 140 | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | 1 113 | - | - | - | - | - | 133 | 133 | 1 246 | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| <u>Total Renewal of Existing Assets to be adjusted</u> | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Road transport | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | - | - | - | - | - | - | - | - | - | - | - | - |
| Community | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - | - | - | - |

KZN263 Abaqulusi - Table B9 Asset Management -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| Total Capital Expenditure to be adjusted | 4 | | | | | | | | | | | |
| Infrastructure - Road transport | | 34 158 | - | - | - | - | - | - | - | 34 158 | - | - |
| Infrastructure - Electricity | | 13 540 | - | - | - | - | - | - | - | 13 540 | - | - |
| Infrastructure - Water | | 4 086 | - | - | - | - | - | (2 056) | (2 056) | 2 030 | - | - |
| Infrastructure - Sanitation | | 2 054 | - | - | - | - | - | (34) | (34) | 2 020 | - | - |
| Infrastructure - Other | | 304 | - | - | - | - | - | (274) | (274) | 30 | - | - |
| Infrastructure | | 54 141 | - | - | - | - | - | (2 364) | (2 364) | 51 778 | - | - |
| Community | | 1 140 | - | - | - | - | - | - | - | 1 140 | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 113 | - | - | - | - | - | 133 | 133 | 1 246 | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 2 | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | | | |
| Infrastructure - Road transport | | 164 696 | | | | | | 517 330 | 517 330 | 682 026 | 682 026 | 682 026 |
| Infrastructure - Electricity | | 538 055 | | | | | | 58 937 | 58 937 | 596 992 | 596 992 | 596 992 |
| Infrastructure - Water | | 93 822 | | | | | | 208 133 | 208 133 | 301 955 | 301 955 | 301 955 |
| Infrastructure - Sanitation | | 90 078 | | | | | | 41 559 | 41 559 | 131 637 | 131 637 | 131 637 |
| Infrastructure - Other | | 98 214 | | | | | | 62 009 | 62 009 | 160 223 | 160 223 | 160 223 |
| Infrastructure | | 984 865 | - | - | - | - | - | 887 967 | 887 967 | 1 872 832 | 1 872 832 | 1 872 832 |
| Community | | | | | | | | 85 084 | 85 084 | 85 084 | 85 084 | 85 084 |
| Heritage assets | | | | | | | | 3 074 | 3 074 | 3 074 | 3 074 | 3 074 |
| Investment properties | | | | | | | | 13 903 | 13 903 | 13 903 | 13 903 | 13 903 |
| Other assets | | 4 883 | | | | | | - | - | 4 883 | 4 883 | 4 883 |
| Intangibles | | 230 | | | | | | 82 | 82 | 312 | 312 | 312 |
| Agricultural Assets | | | | | | | | | | | | |
| Biological assets | | | | | | | | | - | - | | |

KZN263 Abaqulusi - Table B9 Asset Management -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 989 978 | – | – | – | – | – | 990 111 | 990 111 | 1 980 089 | 1 980 089 | 1 980 089 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | |
| <u>Depreciation & asset impairment</u> | 3 | 20 770 | – | – | – | – | – | – | – | 20 770 | 86 544 | 92 231 |
| <u>Repairs and Maintenance by asset class</u> | | 28 803 | – | – | – | – | – | (828) | (828) | 27 975 | 90 845 | 95 595 |
| <i>Infrastructure - Road transport</i> | | 11 820 | – | – | – | – | – | 1 695 | 1 695 | 13 515 | 17 358 | 17 810 |
| <i>Infrastructure - Electricity</i> | | 8 025 | – | – | – | – | – | (1 925) | (1 925) | 6 100 | 11 652 | 12 281 |
| <i>Infrastructure - Water</i> | | 2 930 | – | – | – | – | – | 405 | 405 | 3 335 | 7 167 | 7 883 |
| <i>Infrastructure - Sanitation</i> | | 1 220 | – | – | – | – | – | 645 | 645 | 1 865 | 1 428 | 1 505 |
| <i>Infrastructure - Other</i> | | 1 200 | – | – | – | – | – | (1 200) | (1 200) | – | 6 324 | 6 666 |
| Infrastructure | | 25 195 | – | – | – | – | – | (380) | (380) | 24 815 | 43 929 | 46 145 |
| Community | | 1 711 | – | – | – | – | – | (499) | (499) | 1 212 | 38 586 | 40 669 |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | 1 897 | – | – | – | – | – | 52 | 52 | 1 949 | 8 331 | 8 781 |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 49 572 | – | – | – | – | – | (828) | (828) | 48 745 | 177 389 | 187 826 |
| <i>% of capital exp on renewal of assets</i> | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| <i>Renewal of existing assets as % of deprecn</i> | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| <i>R&M as a % of PPE</i> | | 2.9% | 0.0% | | | | | | | 1.4% | 4.6% | 4.8% |
| <i>Renewal and R&M as a % of PPE</i> | | 2.9% | 0.0% | | | | | | | 1.4% | 4.6% | 4.8% |

KZN263 Abaqulusi - Table B10 Basic service delivery measurement -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Household service targets | 1 | | | | | | | | | | | |
| <u>Water:</u> | | | | | | | | | | | | |
| Piped water inside dwelling | | 67076 | | | | | | | – | 67 | 67076 | 67076 |
| Piped water inside yard (but not in dwelling) | | 64999 | | | | | | | – | 65 | 64999 | 64999 |
| Using public tap (at least min.service level) | 2 | 14024 | | | | | | | – | 14 | 14024 | 14024 |
| Other water supply (at least min.service level) | | 7396 | | | | | | | – | 7 | 7 | 7 |
| <i>Minimum Service Level and Above sub-total</i> | | 153 | – | – | – | – | – | – | – | 153 | 153 | 153 |
| Using public tap (< min.service level) | 3 | 3207 | | | | | | | – | 3 | 3207 | 3207 |
| Other water supply (< min.service level) | 3,4 | 1919 | | | | | | | – | 2 | 1919 | 1919 |
| No water supply | | 40232 | | | | | | | – | 40 | 40232 | 40232 |
| <i>Below Minimum Servic Level sub-total</i> | | 45 | – | – | – | – | – | – | – | 45 | 45 | 45 |
| Total number of households | 5 | 199 | – | – | – | – | – | – | – | 199 | 199 | 199 |
| <u>Sanitation/sewerage:</u> | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 68157 | | | | | | | – | 68 157 | 68157 | 68157 |
| Flush toilet (with septic tank) | | 4506 | | | | | | | – | 4 506 | 4506 | 4506 |
| Chemical toilet | | 11208 | | | | | | | – | 11 208 | 11208 | 11208 |
| Pit toilet (ventilated) | | 22379 | | | | | | | – | 22 379 | 22379 | 22379 |
| Other toilet provisions (> min.service level) | | | | | | | | | – | – | | |
| <i>Minimum Service Level and Above sub-total</i> | | 106 250 | – | – | – | – | – | – | – | 106 250 | 106 250 | 106 250 |
| Bucket toilet | | 919 | | | | | | | – | 919 | 919 | 919 |
| Other toilet provisions (< min.service level) | | 53786 | | | | | | | – | 53 786 | 53786 | 53786 |
| No toilet provisions | | 28842 | | | | | | | – | 28 842 | 28842 | 28842 |
| <i>Below Minimum Servic Level sub-total</i> | | 83 547 | – | – | – | – | – | – | – | 83 547 | 83 547 | 83 547 |
| Total number of households | 5 | 189 797 | – | – | – | – | – | – | – | 189 797 | 189 797 | 189 797 |
| <u>Energy:</u> | | | | | | | | | | | | |
| Electricity (at least min. service level) | | 19781 | | | | | | | – | 19 781 | 19781 | 19781 |
| Electricity - prepaid (> min.service level) | | | | | | | | | – | – | | |
| <i>Minimum Service Level and Above sub-total</i> | | 19 781 | – | – | – | – | – | – | – | 19 781 | 19 781 | 19 781 |
| Electricity (< min.service level) | | | | | | | | | – | – | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | – | – | | |
| Other energy sources | | 3243 | | | | | | | – | 3 243 | 3243 | 3243 |
| <i>Below Minimum Servic Level sub-total</i> | | 3 243 | – | – | – | – | – | – | – | 3 243 | 3 243 | 3 243 |
| Total number of households | 5 | 23 024 | – | – | – | – | – | – | – | 23 024 | 23 024 | 23 024 |

KZN263 Abaqulusi - Table B10 Basic service delivery measurement -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| <u>Refuse:</u> | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | 11257 | | | | | | | – | 11 257 | 11257 | 11257 |
| Minimum Service Level and Above sub-total | | 11 257 | – | – | – | – | – | – | – | 11 257 | 11 257 | 11 257 |
| Removed less frequently than once a week | | 1270 | | | | | | | – | 1 270 | 1270 | 1270 |
| Using communal refuse dump | | 1763 | | | | | | | – | 1 763 | 1763 | 1763 |
| Using own refuse dump | | 105738 | | | | | | | – | 105 738 | 105738 | 105738 |
| Other rubbish disposal | | 3816 | | | | | | | – | 3 816 | 3816 | 3816 |
| No rubbish disposal | | 15010 | | | | | | | – | 15 010 | 15010 | 15010 |
| <i>Below Minimum Servic Level sub-total</i> | | 127 597 | – | – | – | – | – | – | – | 127 597 | 127 597 | 127 597 |
| Total number of households | 5 | 138 854 | – | – | – | – | – | – | – | 138 854 | 138 854 | 138 854 |
| <u>Households receiving Free Basic Service</u> | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 3500 | | | | | | | – | 3 500 | 3500 | 3500 |
| Sanitation (free minimum level service) | | 3500 | | | | | | | – | 3 500 | 3500 | 3500 |
| Electricity/other energy (50kwh per household per month) | | 2700 | | | | | | | – | 2 700 | 2700 | 2700 |
| Refuse (removed at least once a week) | | 4000 | | | | | | | – | 4 000 | 4000 | 4000 |
| <u>Cost of Free Basic Services provided (R'000)</u> | 16 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 1 989 | | | | | | 511 | 511 | 2 500 | 2 188 | 2 406 |
| Sanitation (free sanitation service) | | 3 801 | | | | | | 899 | 899 | 4 700 | 4 006 | 4 222 |
| Electricity/other energy (50kwh per household per month) | | 3 500 | | | | | | (700) | (700) | 2 800 | 3 500 | 3 500 |
| Refuse (removed once a week) | | 2 833 | | | | | | | – | 2 833 | 2 985 | 3 147 |
| Total cost of FBS provided (minimum social package) | | 12 123 | – | – | – | – | – | 710 | 710 | 12 833 | 12 679 | 13 275 |
| <u>Highest level of free service provided</u> | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | 80000 | | | | | | | – | 80 000 | 80000 | 80000 |
| Water (kilolitres per household per month) | | 6 | | | | | | | – | 6 | 6 | 6 |
| Sanitation (kilolitres per household per month) | | | | | | | | | – | – | – | – |
| Sanitation (Rand per household per month) | | | | | | | | | – | – | – | – |
| Electricity (kw per household per month) | | 50 | | | | | | | – | 50 | 50 | 50 |
| Refuse (average litres per week) | | | | | | | | | – | – | – | – |
| <u>Revenue cost of free services provided (R'000)</u> | 17 | | | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | 3 000 | | | | | | | – | 3 000 | 3 000 | 3 000 |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | – | – | – | – |

KZN263 Abaqulusi - Table B10 Basic service delivery measurement -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Water | 6 | | | | | | | | - | - | | |
| Sanitation | | | | | | | | | - | - | | |
| Electricity/other energy | | 3 500 | | | | | | | - | 3 500 | 3 500 | 3 500 |
| Refuse | | 3 500 | | | | | | | - | 3 500 | 3 500 | 3 500 |
| Municipal Housing - rental rebates | | | | | | | | | - | - | | |
| Housing - top structure subsidies | | | | | | | | | - | - | | |
| Other | | | | | | | | | - | - | | |
| Total revenue cost of free services provided (total social package) | | 10 000 | - | - | - | - | - | - | - | 10 000 | 10 000 | 10 000 |

KZN263 Abaqulusi - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 6 A1 | 7 B | 8 C | 9 D | 10 E | 11 F | 12 G | 13 H | | |
| R thousands | | | | | | | | | | | | |
| <u>REVENUE ITEMS</u> | | | | | | | | | | | | |
| <u>Property rates</u> | | | | | | | | | | | | |
| Total Property Rates | | 55 650 | | | | | | 100 | 100 | 55 750 | 56 839 | 59 908 |
| <i>less Revenue Foregone</i> | | – | | | | | | – | – | – | – | – |
| Net Property Rates | | 55 650 | – | – | – | – | – | 100 | 100 | 55 750 | 56 839 | 59 908 |
| <u>Service charges - electricity revenue</u> | | | | | | | | | | | | |
| Total Service charges - electricity revenue | | 161 919 | | | | | | (6 589) | (6 589) | 155 330 | 162 302 | 171 066 |
| <i>less Revenue Foregone</i> | | – | | | | | | – | – | – | – | – |
| Net Service charges - electricity revenue | | 161 919 | – | – | – | – | – | (6 589) | (6 589) | 155 330 | 162 302 | 171 066 |
| <u>Service charges - water revenue</u> | | | | | | | | | | | | |
| Total Service charges - water revenue | | 39 759 | | | | | | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| <i>less Revenue Foregone</i> | | – | | | | | | – | – | – | – | – |
| Net Service charges - water revenue | | 39 759 | – | – | – | – | – | 7 112 | 7 112 | 46 871 | 45 390 | 49 929 |
| <u>Service charges - sanitation revenue</u> | | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 22 170 | | | | | | (79) | (79) | 22 091 | 23 370 | 24 632 |
| <i>less Revenue Foregone</i> | | – | | | | | | – | – | – | – | – |
| Net Service charges - sanitation revenue | | 22 170 | – | – | – | – | – | (79) | (79) | 22 091 | 23 370 | 24 632 |
| <u>Service charges - refuse revenue</u> | | | | | | | | | | | | |
| Total refuse removal revenue | | 16 136 | | | | | | – | – | 16 136 | 16 913 | 17 826 |
| Total landfill revenue | | – | | | | | | – | – | – | – | – |
| <i>less Revenue Foregone</i> | | – | | | | | | – | – | – | – | – |
| Net Service charges - refuse revenue | | 16 136 | – | – | – | – | – | – | – | 16 136 | 16 913 | 17 826 |
| <u>Other Revenue By Source</u> | | | | | | | | | | | | |
| Fuel levy | | – | | | | | | – | – | – | – | – |
| Other revenue | 3 | 4 353 | | | | | | 5 639 | 5 639 | 9 992 | 5 465 | 5 759 |
| Total 'Other' Revenue | 1 | 4 353 | – | – | – | – | – | 5 639 | 5 639 | 9 992 | 5 465 | 5 759 |

KZN263 Abaqulusi - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 6 A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | 15 I | 16 J |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>EXPENDITURE ITEMS</u> | | | | | | | | | | | | |
| <u>Employee related costs</u> | | | | | | | | | | | | |
| Basic Salaries and Wages | | 69 322 | | | | | | (2 082) | (2 082) | 67 240 | 135 668 | 144 955 |
| Pension and UIF Contributions | | 15 886 | | | | | | (1 419) | (1 419) | 14 466 | 33 039 | 35 149 |
| Medical Aid Contributions | | 6 234 | | | | | | (843) | (843) | 5 391 | 9 335 | 10 045 |
| Overtime | | 5 994 | | | | | | 5 460 | 5 460 | 11 455 | 9 497 | 10 105 |
| Performance Bonus | | 6 008 | | | | | | (853) | (853) | 5 154 | 10 725 | 11 461 |
| Motor Vehicle Allowance | | 6 747 | | | | | | (288) | (288) | 6 458 | 8 198 | 8 996 |
| Cell phone Allowance | | 705 | | | | | | (139) | (139) | 566 | 1 053 | 1 120 |
| Housing Allowances | | 323 | | | | | | (25) | (25) | 298 | 328 | 363 |
| Other benefits and allowances | | 2 431 | | | | | | 59 | 59 | 2 490 | 3 000 | 3 194 |
| Payments in lieu of leave | | 2 752 | | | | | | – | – | 2 752 | 3 008 | 3 206 |
| Long service awards | | 34 | | | | | | – | – | 34 | 33 | 35 |
| Post-retirement benefit obligations | | 3 430 | | | | | | – | – | 3 430 | – | – |
| sub-total | 4 | 119 865 | – | – | – | – | – | (130) | (130) | 119 734 | 213 884 | 228 626 |
| <u>Less: Employees costs capitalised to PPE</u> | | – | | | | | | – | – | – | – | – |
| Total Employee related costs | 1 | 119 865 | – | – | – | – | – | (130) | (130) | 119 734 | 213 884 | 228 626 |
| <u>Contributions recognised - capital</u> | | | | | | | | | | | | |
| <i>List contributions by contract</i> | | – | | | | | | – | – | – | – | – |
| Total Contributions recognised - capital | | – | – | – | – | – | – | – | – | – | – | – |
| <u>Depreciation & asset impairment</u> | | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 20 770 | | | | | | – | – | 20 770 | 86 544 | 92 231 |
| Lease amortisation | | – | | | | | | – | – | – | – | – |
| Capital asset impairment | | – | | | | | | – | – | – | – | – |
| Depreciation resulting from revaluation of PPE | | – | | | | | | – | – | – | – | – |
| Total Depreciation & asset impairment | 1 | 20 770 | – | – | – | – | – | – | – | 20 770 | 86 544 | 92 231 |

KZN263 Abaqulusi - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 6 A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | 15 I | 16 J |
| R thousands | | | | | | | | | | | | |
| Bulk purchases | | | | | | | | | | | | |
| Electricity | | 144 157 | | | | | | (10 100) | (10 100) | 134 057 | 182 731 | 240 549 |
| Water | | – | | | | | | – | – | – | – | – |
| Total bulk purchases | 1 | 144 157 | – | – | – | – | – | (10 100) | (10 100) | 134 057 | 182 731 | 240 549 |
| Contracted services | | | | | | | | | | | | |
| <i>List services provided by contract</i> | | 32 443 | | | | | | 717 | 717 | 33 160 | 48 882 | 51 624 |
| sub-total | 1 | 32 443 | – | – | – | – | – | 717 | 717 | 33 160 | 48 882 | 51 624 |
| Allocations to organs of state: | | | | | | | | | | | | |
| Electricity | | – | | | | | | – | – | – | – | – |
| Water | | – | | | | | | – | – | – | – | – |
| Sanitation | | – | | | | | | – | – | – | – | – |
| Other | | – | | | | | | – | – | – | – | – |
| Total contracted services | | 32 443 | – | – | – | – | – | 717 | 717 | 33 160 | 48 882 | 51 624 |
| Other Expenditure By Type | | | | | | | | | | | | |
| Repairs and maintenance | - | | | | | | | | – | – | | |
| Collection costs | - | – | | | | | | – | – | – | – | – |
| Contributions to 'other' provisions | | 3 430 | | | | | | – | – | 3 430 | 3 575 | 3 768 |
| Consultant fees | | 692 | | | | | | 858 | 858 | 1 550 | 3 162 | 3 333 |
| Audit fees | | 2 563 | | | | | | – | – | 2 563 | 4 005 | 4 221 |
| General expenses | 3,5 | 74 362 | | | | | | (4 481) | (4 481) | 69 881 | 147 137 | 143 003 |
| Total Other Expenditure | 1 | 81 048 | – | – | – | – | – | (3 623) | (3 623) | 77 425 | 157 879 | 154 326 |

KZN263 Abaqulusi - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 4 A1 | 5 B | 6 C | 7 D | 8 E | 9 F | 10 G | 11 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| ASSETS | | | | | | | | | | | | |
| <u>Call investment deposits</u> | | | | | | | | | | | | |
| Call deposits < 90 days | | – | | | | | | – | – | – | – | – |
| Other current investments > 90 days | | – | | | | | | – | – | – | – | – |
| Total Call investment deposits | 1 | – | – | – | – | – | – | – | – | – | – | – |
| <u>Consumer debtors</u> | | | | | | | | | | | | |
| Consumer debtors | | 16 000 | | | | | | 35 197 | 35 197 | 51 197 | 16 000 | 16 000 |
| Less: provision for debt impairment | | – | – | – | – | – | – | 7 128 | 7 128 | 7 128 | 14 128 | 21 128 |
| Total Consumer debtors | 1 | 16 000 | – | – | – | – | – | 28 069 | 28 069 | 44 069 | 1 872 | (5 128) |
| <u>Debt impairment provision</u> | | | | | | | | | | | | |
| Balance at the beginning of the year | | | | | | | | | – | – | 7 128 | 14 128 |
| Contributions to the provision | | – | | | | | | 7 128 | 7 128 | 7 128 | 7 000 | 7 000 |
| Bad debts written off | | | | | | | | | – | – | | |
| Balance at end of year | | – | – | – | – | – | – | 7 128 | 7 128 | 7 128 | 14 128 | 21 128 |
| <u>Property, plant & equipment</u> | | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 3 000 000 | | | | | | 396 121 | 396 121 | 3 396 121 | 3 007 500 | 3 600 000 |
| Leases recognised as PPE | 2 | – | | | | | | – | – | – | – | – |
| Less: Accumulated depreciation | | 2 000 000 | | | | | | (631 022) | (631 022) | 1 368 978 | 941 175 | 2 400 000 |
| Total Property, plant & equipment | 1 | 1 000 000 | – | – | – | – | – | 1 027 143 | 1 027 143 | 2 027 143 | 2 066 325 | 1 200 000 |
| LIABILITIES | | | | | | | | | | | | |
| <u>Current liabilities - Borrowing</u> | | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | – | | | | | | – | – | – | – | – |
| Current portion of long-term liabilities | | – | | | | | | 7 981 | 7 981 | 7 981 | – | – |
| Total Current liabilities - Borrowing | | – | – | – | – | – | – | 7 981 | 7 981 | 7 981 | – | – |
| <u>Trade and other payables</u> | | | | | | | | | | | | |
| Creditors | | 20 000 | | | | | | 9 113 | 9 113 | 29 113 | 20 000 | 20 000 |
| Unspent conditional grants and receipts | | 15 000 | | | | | | (8 690) | (8 690) | 6 310 | 10 000 | 8 000 |
| VAT | | – | | | | | | – | – | – | – | – |
| Total Trade and other payables | 1 | 35 000 | – | – | – | – | – | 423 | 423 | 35 423 | 30 000 | 28 000 |

| KZN263 Abaqulusi - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - | | | | | | | | | | | | |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 4 A1 | 5 B | 6 C | 7 D | 8 E | 9 F | 10 G | 11 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Non current liabilities - Borrowing</u> | 3 | | | | | | | | | | | |
| Borrowing | | - | | | | | | - | - | - | - | - |
| Finance leases (including PPP asset element) | | - | | | | | | - | - | - | - | - |
| Total Non current liabilities - Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| <u>Provisions - non current</u> | | | | | | | | | | | | |
| Retirement benefits | | 50 000 | | | | | | (13 435) | (13 435) | 36 565 | 50 000 | 50 000 |
| List other major items | | | | | | | | | - | - | | |
| Refuse landfill site rehabilitation | 1 | 55 000 | | | | | | (1 878) | (1 878) | 53 122 | 58 000 | 59 000 |
| Other | | - | | | | | | 7 128 | 7 128 | 7 128 | - | - |
| Total Provisions - non current | | 105 000 | - | - | - | - | - | (8 185) | (8 185) | 96 815 | 108 000 | 109 000 |
| <u>CHANGES IN NET ASSETS</u> | 1 | | | | | | | | | | | |
| <u>Accumulated surplus/(Deficit)</u> | | | | | | | | | | | | |
| Accumulated surplus/(Deficit) - opening balance | | 1 001 480 | | | | | | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 208 480 |
| Appropriations to Reserves | | - | | | | | | - | - | - | - | - |
| Transfers from Reserves | | - | | | | | | - | - | - | - | - |
| Depreciation offsets | | | | | | | | | - | - | - | - |
| Other adjustments | | - | | | | | | - | - | - | - | - |
| Accumulated Surplus/(Deficit) | | 1 001 480 | - | - | - | - | - | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 208 480 |
| <u>Reserves</u> | | | | | | | | | | | | |
| Housing Development Fund | | - | | | | | | - | - | - | - | - |
| Capital replacement | | - | | | | | | - | - | - | - | - |
| Self-insurance | | - | | | | | | - | - | - | - | - |
| Other reserves (list) | | - | | | | | | - | - | - | - | - |
| Revaluation | | - | | | | | | - | - | - | - | - |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1 001 480 | - | - | - | - | - | 1 030 147 | 1 030 147 | 2 031 627 | 2 031 627 | 1 208 480 |

| KZN263 Abaqulusi - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - | | | | | | | | | | | | |
|---|--|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Unit of measurement | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | A1 | B | C | D | E | F | G | H | | |
| Vote 1 - vote name | ATTACHED IS A COPY OF THE SDBIP OF THE MUNICIPALITY | | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | - | - | - | - |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | - | - | - | - |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | - | - | - | - |
| Vote 2 - vote name | | | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | - | - | - | - |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | - | - | - | - |
| Sub-function 3 - (name) | | | | | | | | | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - | | | | | | | | | | | | |
|---|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Unit of measurement | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| A | A1 | B | C | D | E | F | G | H | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | - | - | - | - |
| <i>Insert measure/s description</i> | | | | | | | | | | | | |
| | | | | | | | | | - | - | - | - |
| Sub-function 2 - (name) | | | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | | | |
| | | | | | | | | | - | - | - | - |
| Vote 3 - vote name | | | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | - | - | - | - |
| Sub-function 1 - (name) | | | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | | | |
| | | | | | | | | | - | - | - | - |
| Sub-function 2 - (name) | | | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | - | - | - | - |
| <i>Insert measure/s description</i> | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | - | - | - | - |
| Sub-function 1 - (name) | | | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | - | - | - | - |
| <i>Insert measure/s description</i> | | | | | | | | | | | | |
| | | | | | | | | | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - | | | | | | | | | | | | |
|---|---------------------|-------------------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|------------------------|-------------------------|---------------------------|---------------------------|
| Description | Unit of measurement | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget A | Prior Adjusted A1 | Accum. Funds B | Multi-year capital C | Unfore. Unavoid. D | Nat. or Prov. Govt E | Other Adjusts. F | Total Adjusts. G | Adjusted Budget H | Adjusted Budget | Adjusted Budget |
| Sub-function 3 - (name) | | | | | | | | | | | | |
| Insert measure/s description | | | | | | | | | - | - | - | - |
| | | | | | | | | | | | | |
| And so on for the rest of the Votes | | | | | | | | | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - | | | | | | | | | |
|---|---|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|------------------------|------------------------|
| Description of financial indicator | Basis of calculation | 2011/12 | 2012/13 | 2013/14 | Budget Year 2014/15 | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| <u>Borrowing Management</u> | | | | | | | | | |
| Credit Rating | Short term/long term rating | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.2% | 1.4% | 214.2% | 183.8% | 0.0% | 261.1% | 195.5% | 102.6% |
| Current Ratio adjusted for aged debtors | Current assets/current liabilities less debtors > 90 days/current liabilities | 1.2% | 1.4% | | 2221.4% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.6% | 0.7% | 83.5% | 0.8 | 0.0 | 1.1 | 0.9 | 1.0 |
| <u>Revenue Management</u> | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 108.5% | 81.9% | 89.6% | 92.0% | 91.7% | 92.0% | 92.0% | 92.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 10.9% | 16.9% | 15.1% | 9.7% | 0.0% | 18.2% | 8.3% | -1.1% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100.0% | 100.0% | 100.0% | 100.0% | 95.0% | 95.0% | 100.0% | 100.0% |
| Creditors to Cash | | 81.4% | 200.9% | | 61.5% | 0.0% | 83.8% | -13.5% | -11.8% |
| <u>Other Indicators</u> | | | | | | | | | |
| | Total Volume Losses (kW) | | 24.8% | 20.5% | | | | | |
| Electricity Distribution Losses (2) | Total Cost of Losses (Rand '000) | | 144 146 | 172 097 | | | | | |

| KZN263 Abaqulusi - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - | | | | | | | | | |
|---|---|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|------------------------|------------------------|
| Description of financial indicator | Basis of calculation | 2011/12 | 2012/13 | 2013/14 | Budget Year 2014/15 | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | | 54.8% | 39.8% | | | | | |
| | Total Cost of Losses (Rand '000) | | 28 654 | 50 997 | | | | | |
| | Employee costs | 31.3% | 25.3% | 25.4% | 28.5% | 0.0% | 27.6% | 48.1% | 49.0% |
| | Repairs & Maintenance | 5.1% | 4.4% | 0.0% | 6.8% | 0.0% | 6.5% | 20.4% | 20.5% |
| | Finance charges & Depreciation | 5.2% | 4.9% | 18.5% | 4.9% | 0.0% | 4.9% | 19.5% | 19.8% |
| IDP regulation financial viability indicators | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 44.4% | 62.8% | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 16.6% | 26.6% | | 3.8% | 0.0% | 10.2% | 0.4% | -1.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 1.4% | 1.8% | | 0.2 | 0.0 | 0.1 | -0.4 | -0.4 |

| KZN263 Abaqulusi - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - | | | | | | | | | | |
|--|-------|-------------|-------------|-------------|---------|---------|---------|--------------|-----------------|-----------------|
| Description of economic indicator | Ref. | 1996 Census | 2001 Census | 2007 Survey | 2011/12 | 2012/13 | 2013/14 | Current year | Original Budget | Adjusted Budget |
| <u>Demographics</u> | | | | | | | | | | |
| Population | | | | | | | | | | |
| Females aged 5 - 14 | | | | | | | | | | |
| Males aged 5 - 14 | | | | | | | | | | |
| Females aged 15 - 34 | | | | | | | | | | |
| Males aged 15 - 34 | | | | | | | | | | |
| Unemployment | | | | | | | | | | |
| <u>Monthly Household income (no. of households)</u> | 1, 12 | | | | | | | | | |
| None | | | | | | | | | | |
| R1 - R1 600 | | | | | | | | | | |
| R1 601 - R3 200 | | | | | | | | | | |
| R3 201 - R6 400 | | | | | | | | | | |
| R6 401 - R12 800 | | | | | | | | | | |
| R12 801 - R25 600 | | | | | | | | | | |
| R25 601 - R51 200 | | | | | | | | | | |
| R52 201 - R102 400 | | | | | | | | | | |
| R102 401 - R204 800 | | | | | | | | | | |
| R204 801 - R409 600 | | | | | | | | | | |
| R409 601 - R819 200 | | | | | | | | | | |
| > R819 200 | | | | | | | | | | |
| <u>Poverty profiles (no. of households)</u> | | | | | | | | | | |
| < R2 060 per household per month | 13 | | | | | | | | | |
| Insert description | 2 | | | | | | | | | |
| <u>Household/demographics (000)</u> | | | | | | | | | | |
| Number of people in municipal area | | | | | | | | | | |
| Number of poor people in municipal area | | | | | | | | | | |
| Number of households in municipal area | | | | | | | | | | |
| Number of poor households in municipal area | | | | | | | | | | |
| Definition of poor household (R per month) | | | | | | | | | | |
| <u>Housing statistics</u> | 3 | | | | | | | | | |
| Formal | | | | | | | | | | |
| Informal | | | | | | | | | | |
| Total number of households | | - | - | - | - | - | - | - | - | - |
| Dwellings provided by municipality | 4 | | | | | | | | | |

| | | | | | | | | | | |
|--------------------------------------|---|---|---|---|---|---|---|---|---|---|
| Dwellings provided by province/s | 5 | | | | | | | | | |
| Dwellings provided by private sector | | | | | | | | | | |
| Total new housing dwellings | | - | - | - | - | - | - | - | - | - |
| <u>Economic</u> | 6 | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | | | | | | |
| Interest rate - borrowing | | | | | | | | | | |
| Interest rate - investment | | | | | | | | | | |
| Remuneration increases | | - | - | - | | | | | | |
| Consumption growth (electricity) | | | | | | | | | | |
| Consumption growth (water) | | | | | | | | | | |
| <u>Collection rates</u> | 7 | | | | | | | | | |
| Property tax/service charges | | | | | % | % | % | % | % | % |
| Rental of facilities & equipment | | | | | % | % | % | % | % | % |
| Interest - external investments | | | | | % | % | % | % | % | % |
| Interest - debtors | | | | | % | % | % | % | % | % |
| Revenue from agency services | | | | | % | % | % | % | % | % |
| | | | | | | | | | | |

| KZN263 Abaqulusi - Supporting Table SB6 Adjustments Budget - funding measurement - | | | | | | | | | | |
|--|-----|--------------|-----------------|-----------------|-----------------|---|----------------|-----------------|------------------------|------------------------|
| Description | Ref | MFMA section | 2011/12 | 2012/13 | 2013/14 | Medium Term Revenue and Expenditure Framework | | | | |
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousands | | | | | | | | | | |
| Funding measures | - | - | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 1 | 18(1)b | 35 758 | 54 984 | | 56 929 | — | 42 286 | (222 078) | (236 472) |
| Cash + investments at the yr end less applications - R'000 | 2 | 18(1)b | 55 292 | 50 105 | | 76 000 | — | 113 480 | 78 908 | 40 866 |
| Cash year end/monthly employee/supplier payments | 3 | 18(1)b | 0 | 0 | | 0 | — | 0 | (0) | (0) |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 4 | 18(1) | (64 208) | (21 492) | | 7 510 | — | 11 576 | (363 782) | (426 053) |
| Service charge rev % change - macro CPIX target exclusive | 5 | 18(1)a,(2) | 4.8 | 6.7% | | 0.0% | 0.0% | 0.0% | -3.2% | 0.1% |
| Cash receipts % of Ratepayer & Other revenue | 6 | 18(1)a,(2) | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 98.5% | 100.1% | 100.1% |
| Debt impairment expense as a % of total billable revenue | 7 | 18(1)a,(2) | 2.8% | 3.2% | | 0.5% | 0.0% | 0.5% | 0.5% | 0.5% |
| Capital payments % of capital expenditure | 8 | 18(1)c;19 | 100.0% | 100.0% | 100.0% | 76.5% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9 | 18(1)c | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 10 | 18(1)a | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr) | 11 | 18(1)a | 25.4% | -1.1% | | | | | -53.4% | -113.9% |
| Long term receivables % change - incr(decr) | 12 | 18(1)a | 0.0% | 0.0% | 0.0% | | | | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 13 | 20(1)(vi) | 1.5% | 1.7% | | 2.9% | 0.0% | 1.4% | 4.6% | 4.8% |
| Asset renewal % of capital budget | 14 | 20(1)(vi) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

KZN263 Abaqulusi - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

| Description | Ref | Budget Year 2014/15 | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|----------|---------------------|----------------|-----------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | | |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| - | | | | | | | | | | |
| <u>Operating Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 108 344 | - | - | - | 642 | 642 | 108 986 | 125 482 | 127 158 |
| Local Government Equitable Share | 3 | 95 434 | | | | - | - | 95 434 | 113 865 | 115 440 |
| Integrated National Electrification Programme | | 9 000 | | | | - | - | 9 000 | 9 000 | 9 000 |
| Finance Management | | 1 600 | | | | - | - | 1 600 | 1 650 | 1 700 |
| Municipal Systems Improvement | | 934 | | | | - | - | 934 | 967 | 1 018 |
| | | - | | | | - | - | - | - | - |
| Other grant providers: | | - | | | | 642 | 642 | 642 | - | - |
| EPWP | | 1 376 | | | | - | - | 1 376 | - | - |
| Provincial Government: | | 7 101 | - | - | - | 12 495 | 12 495 | 19 596 | 3 439 | 3 842 |
| Cyber Cadet | 4 | 252 | | | | - | - | 252 | 265 | 499 |
| Library grant | | 2 700 | | | | 458 | 458 | 3 158 | 2 860 | 3 012 |
| Museum | | 299 | | | | (127) | (127) | 172 | 314 | 331 |
| Small Town Rehab Grant | | | | | | 7 955 | 7 955 | 7 955 | | |
| Thusong Centre Grant | | 1 250 | | | | 3 264 | 3 264 | 4 514 | | |
| Emergency Water | | | - | | | 716 | 716 | 716 | | |
| Sport and Recreation | | 2 250 | | | | 229 | 229 | 2 479 | - | - |
| Support Program grant | 5 | 350 | | | | - | - | 350 | - | - |
| District Municipality: | | 100 | - | - | - | - | - | 100 | 100 | 100 |
| [insert description] | | - | | | | - | - | - | - | - |
| ZDM Tourism | | 100 | | | | - | - | 100 | 100 | 100 |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | | | | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| Total Operating Transfers and Grants | 6 | 115 545 | - | - | - | 13 137 | 13 137 | 128 682 | 129 021 | 131 100 |
| <u>Capital Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 34 158 | - | - | - | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |

KZN263 Abaqulusi - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

| Description | Ref | Budget Year 2014/15 | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|----------------|-----------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | | |
| R thousands | | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | | 34 158 | | | | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| | | - | | | | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| Other capital transfers [insert description] | | - | | | | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| [insert description] | | | | | | | - | - | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| [insert description] | | | | | | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| [insert description] | | | | | | - | - | - | - | - |
| | | - | | | | - | - | - | - | - |
| Total Capital Transfers and Grants | 6 | 34 158 | - | - | - | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 149 703 | - | - | - | 20 337 | 20 337 | 170 040 | 164 904 | 168 473 |

KZN263 Abaqulusi - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

| Description | Ref | Budget Year 2014/15 | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| EXPENDITURE ON TRANSFERS AND GRANT PROGRAM: | 1 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 108 344 | – | – | – | 642 | 642 | 108 986 | 125 482 | 127 158 |
| Local Government Equitable Share | | 95 434 | | | | | – | 95 434 | 113 865 | 115 440 |
| Integrated National Electrification Programme | | 9 000 | | | | | – | 9 000 | 9 000 | 9 000 |
| Finance Management | | 1 600 | | | | | – | 1 600 | 1 650 | 1 700 |
| Municipal Systems Improvement | | 934 | | | | | – | 934 | 967 | 1 018 |
| Other grant providers: | | | | | | 642 | 642 | 642 | | |
| EPWP | | 1 376 | | | | | – | 1 376 | | |
| Provincial Government: | | 7 101 | – | – | – | 12 495 | 12 495 | 19 596 | 3 439 | 3 842 |
| Cyber Cadet | | 252 | | | | | – | 252 | 265 | 499 |
| Library grant | | 2 700 | | | | 458 | 458 | 3 158 | 2 860 | 3 012 |
| Museum | | 299 | | | | (127) | (127) | 172 | 314 | 331 |
| Small Town Rehab Grant | | – | | | | 7 955 | 7 955 | 7 955 | | |
| Thusong Centre Grant | | 1 250 | | | | 3 264 | 3 264 | 4 514 | | |
| Emergency Water | | | | | | 716 | 716 | 716 | | |
| Sport and Recreation | | 2 250 | | | | 229 | 229 | 2 479 | | |
| Support Program grant | | 350 | | | | | – | 350 | | |
| District Municipality: | | 100 | – | – | – | – | – | 100 | 100 | 100 |
| <i>[insert description]</i> | | | | | | | – | – | | |
| ZDM Tourism | | 100 | | | | | – | 100 | 100 | 100 |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| <i>[insert description]</i> | | | | | | | – | – | | |
| Total operating expenditure of Transfers and Grants: | | 115 545 | – | – | – | 13 137 | 13 137 | 128 682 | 129 021 | 131 100 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 34 158 | – | – | – | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |

KZN263 Abaqulusi - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

| Description | Ref | Budget Year 2014/15 | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| Municipal Infrastructure Grant (MIG) | | 34 158 | | | | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| | | | | | | | - | - | | |
| | | | | | | | - | - | | |
| | | | | | | | - | - | | |
| Other capital transfers [insert description] | | | | | | | - | - | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | - | - | | |
| [insert description] | | | | | | | - | - | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | - | - | | |
| | | | | | | | - | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | - | - | | |
| | | | | | | | - | - | | |
| Total capital expenditure of Transfers and Grants | | 34 158 | - | - | - | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| Total capital expenditure of Transfers and Grants | | 149 703 | - | - | - | 20 337 | 20 337 | 170 040 | 164 904 | 168 473 |

| KZN263 Abaqulusi - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - | | | | | | | | | | |
|---|-----|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| Operating transfers and grants: | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 642 | | | | | – | 642 | | |
| Current year receipts | | 108 344 | | | | | – | 108 344 | 125 482 | 127 158 |
| Conditions met - transferred to revenue | | 108 986 | – | – | – | – | – | 108 986 | 125 482 | 127 158 |
| Conditions still to be met - transferred to liabilities | | | | | | | – | – | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 5 668 | | | | | – | 5 668 | | |
| Current year receipts | | 7 101 | | | | 6 827 | 6 827 | 13 928 | 3 439 | 3 842 |
| Conditions met - transferred to revenue | | 12 769 | – | – | – | 6 827 | 6 827 | 19 596 | 3 439 | 3 842 |
| Conditions still to be met - transferred to liabilities | | | | | | | – | – | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | – | – | | |
| Current year receipts | | 100 | | | | | – | 100 | 100 | 100 |
| Conditions met - transferred to revenue | | 100 | – | – | – | – | – | 100 | 100 | 100 |
| Conditions still to be met - transferred to liabilities | | | | | | | – | – | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | – | – | | |
| Current year receipts | | | | | | | – | – | | |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | – | – | | |
| Total operating transfers and grants revenue | | 121 855 | – | – | – | 6 827 | 6 827 | 128 682 | 129 021 | 131 100 |
| Total operating transfers and grants - CTBM | 2 | – | – | – | – | – | – | – | – | – |
| Capital transfers and grants: | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | – | – | | |
| Current year receipts | | 34 158 | | | | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| Conditions met - transferred to revenue | | 34 158 | – | – | – | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| Conditions still to be met - transferred to liabilities | | | | | | | – | – | | |
| Provincial Government: | | | | | | | | | | |

| KZN263 Abaqulusi - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - | | | | | | | | | | |
|---|-----|---------------------|----------------|-----------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| Total capital transfers and grants revenue | | 34 158 | - | - | - | 7 200 | 7 200 | 41 358 | 35 883 | 37 373 |
| Total capital transfers and grants - CTBM | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 156 013 | - | - | - | 14 027 | 14 027 | 170 040 | 164 904 | 168 473 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - | | | | | | | | | | | | |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 6 A1 | 7 B | 8 C | 9 D | 10 E | 11 F | 12 G | 13 H | | |
| Cash transfers to other municipalities | | | | | | | | | | | | |
| <i>[insert description]</i> | 1 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO MUNICIPALITIES: | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to Entities/Other External Mechanisms | | | | | | | | | | | | |
| <i>[insert description]</i> | 2 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO ENTITIES/EMs' | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to other Organs of State | | | | | | | | | | | | |
| <i>[insert description]</i> | 3 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to other Organisations | | | | | | | | | | | | |
| SPCA | 4 | 91 | | | | | | - | - | 91 | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS: | | 91 | - | - | - | - | - | - | - | 91 | - | - |
| TOTAL CASH TRANSFERS | 5 | 91 | - | - | - | - | - | - | - | 91 | - | - |
| Non-cash transfers to other municipalities | | | | | | | | | | | | |
| <i>[insert description]</i> | 1 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO MUNICIPALITIES: | | - | - | - | - | - | - | - | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - | | | | | | | | | | | | |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 6 A1 | 7 B | 8 C | 9 D | 10 E | 11 F | 12 G | 13 H | | |
| Non-cash transfers to Entities/Other External Mechanisms | | | | | | | | | | | | |
| <i>[insert description]</i> | 2 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO ENTITIES/EMs' | | - | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers to other Organs of State | | | | | | | | | | | | |
| <i>[insert description]</i> | 3 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers to other Organisations | | | | | | | | | | | | |
| <i>[insert description]</i> | 4 | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| <i>[insert description]</i> | | | | | | | | | - | - | | |
| TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS: | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS | 5 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | | 91 | - | - | - | - | - | - | - | 91 | - | - |

KZN263 Abaqulusi - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

| Summary of remuneration | Ref | Budget Year 2014/15 | | | | | | | | | % change |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|--------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | |
| R thousands | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | |
| <u>Councillors (Political Office Bearers plus Other)</u> | | | | | | | | | | | |
| Basic Salaries and Wages | | 15 495 | | | | | | (115) | (115) | 15 380 | -0.7% |
| Pension and UIF Contributions | | - | | | | | | - | - | - | |
| Medical Aid Contributions | | - | | | | | | - | - | - | |
| Motor Vehicle Allowance | | - | | | | | | - | - | - | |
| Cellphone Allowance | | - | | | | | | - | - | - | |
| Housing Allowances | | - | | | | | | - | - | - | |
| Other benefits and allowances | | - | | | | | | - | - | - | |
| Sub Total - Councillors | | 15 495 | - | | | - | | (115) | (115) | 15 380 | -0.7% |
| % increase | | | (0) | | | | | | | (0) | |
| <u>Senior Managers of the Municipality</u> | | | | | | | | | | | |
| Basic Salaries and Wages | | 5 376 | | | | | | 214 | 214 | 5 590 | 4.0% |
| Pension and UIF Contributions | | - | | | | | | - | - | - | |
| Medical Aid Contributions | | - | | | | | | - | - | - | |
| Overtime | | - | | | | | | - | - | - | |
| Performance Bonus | | 576 | | | | | | (577) | (577) | (0) | |
| Motor Vehicle Allowance | | - | | | | | | - | - | - | |
| Cellphone Allowance | | 120 | | | | | | (110) | (110) | 10 | -91.7% |
| Housing Allowances | | - | | | | | | - | - | - | |
| Other benefits and allowances | | - | | | | | | - | - | - | |
| Payments in lieu of leave | | - | | | | | | - | - | - | |
| Long service awards | | - | | | | | | - | - | - | |
| Post-retirement benefit obligations | | - | | | | | | - | - | - | |
| Sub Total - Senior Managers of Municipality | 5 | 6 072 | - | - | | - | | (473) | (473) | 5 599 | -7.8% |
| % increase | | | (0) | | | | | | | (0) | |
| <u>Other Municipal Staff</u> | | | | | | | | | | | |
| Basic Salaries and Wages | | 63 946 | | | | | | (2 296) | (2 296) | 61 650 | -3.6% |
| Pension and UIF Contributions | | 15 886 | | | | | | (1 419) | (1 419) | 14 466 | -8.9% |
| Medical Aid Contributions | | 6 234 | | | | | | (843) | (843) | 5 391 | -13.5% |
| Overtime | | 5 994 | | | | | | 5 460 | 5 460 | 11 455 | 91.1% |
| Performance Bonus | | 5 431 | | | | | | (277) | (277) | 5 154 | |

KZN263 Abaqulusi - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

| Summary of remuneration | Ref | Budget Year 2014/15 | | | | | | | | | % change |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|--------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | |
| R thousands | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | |
| Motor Vehicle Allowance | 5 | 6 747 | | | | | | (288) | (288) | 6 458 | -4.3% |
| Cellphone Allowance | | 585 | | | | | | (29) | (29) | 556 | -5.0% |
| Housing Allowances | | 323 | | | | | | (25) | (25) | 298 | |
| Other benefits and allowances | | 2 431 | | | | | | 59 | 59 | 2 490 | |
| Payments in lieu of leave | | 2 752 | | | | | | - | - | 2 752 | 0.0% |
| Long service awards | | 34 | | | | | | - | - | 34 | 0.0% |
| Post-retirement benefit obligations | | 3 430 | | | | | | - | - | 3 430 | 0.0% |
| Sub Total - Other Municipal Staff | | 113 792 | - | - | - | - | - | 342 | 342 | 114 134 | 0.3% |
| % increase | | | | | | | | | | | |
| Total Parent Municipality | | 135 360 | - | - | - | - | - | (246) | (246) | 135 114 | -0.2% |
| <u>Board Members of Entities</u> | 5 | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | - | - | |
| Pension and UIF Contributions | | | | | | | | | - | - | |
| Medical Aid Contributions | | | | | | | | | - | - | |
| Overtime | | | | | | | | | - | - | |
| Performance Bonus | | | | | | | | | - | - | |
| Motor Vehicle Allowance | | | | | | | | | - | - | |
| Cellphone Allowance | | | | | | | | | - | - | |
| Housing Allowances | | | | | | | | | - | - | |
| Other benefits and allowances | | | | | | | | | - | - | |
| Board Fees | | | | | | | | | - | - | |
| Payments in lieu of leave | | | | | | | | | - | - | |
| Long service awards | | | | | | | | | - | - | |
| Post-retirement benefit obligations | | | | | | | | | - | - | |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - | - | |
| % increase | | | | | | | | | | | |
| <u>Senior Managers of Entities</u> | 5 | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | - | - | |
| Pension and UIF Contributions | | | | | | | | | - | - | |
| Medical Aid Contributions | | | | | | | | | - | - | |
| Overtime | | | | | | | | | - | - | |

KZN263 Abaqulusi - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

| Summary of remuneration | Ref | Budget Year 2014/15 | | | | | | | | | % change |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|----------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | |
| R thousands | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | |
| Performance Bonus | 5 | | | | | | | | - | - | |
| Motor Vehicle Allowance | | | | | | | | | - | - | |
| Cellphone Allowance | | | | | | | | | - | - | |
| Housing Allowances | | | | | | | | | - | - | |
| Other benefits and allowances | | | | | | | | | - | - | |
| Payments in lieu of leave | | | | | | | | | - | - | |
| Long service awards | | | | | | | | | - | - | |
| Post-retirement benefit obligations | | | | | | | | | - | - | |
| Sub Total - Senior Managers of Entities | 5 | - | - | - | - | - | - | - | - | - | |
| % increase | | | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | - | - | |
| Pension and UIF Contributions | | | | | | | | | - | - | |
| Medical Aid Contributions | | | | | | | | | - | - | |
| Overtime | | | | | | | | | - | - | |
| Performance Bonus | | | | | | | | | - | - | |
| Motor Vehicle Allowance | | | | | | | | | - | - | |
| Cellphone Allowance | | | | | | | | | - | - | |
| Housing Allowances | | | | | | | | | - | - | |
| Other benefits and allowances | | | | | | | | | - | - | |
| Payments in lieu of leave | | | | | | | | | - | - | |
| Long service awards | | | | | | | | | - | - | |
| Post-retirement benefit obligations | | | | | | | | | - | - | |
| Sub Total - Other Staff of Entities | 5 | - | - | - | - | - | - | - | - | - | |
| % increase | | | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - | |
| COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION | | 135 360 | - | - | - | - | - | (246) | (246) | 135 114 | -0.2% |
| % increase | | | | | | | | | | | |
| TOTAL MANAGERS AND STAFF | | 119 865 | - | - | - | - | - | (131) | (131) | 119 734 | -0.1% |

| Description | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 8 517 | 8 888 | 9 296 |
| Vote 2 - Budget & Treasury | 12 090 | 12 090 | 12 090 | 12 090 | 12 090 | 12 090 | 12 090 | 10 040 | 12 264 | 12 264 | 12 264 | 19 255 | 150 719 | 165 938 | 170 750 |
| Vote 3 - Corporate Services | 171 | 171 | 171 | 171 | 171 | 171 | 171 | 169 | 172 | 172 | 172 | 3 438 | 5 317 | 824 | 868 |
| Vote 4 - Community & Public Safety | 1 008 | 1 008 | 1 008 | 1 008 | 1 008 | 1 008 | 1 008 | (2 170) | 1 002 | 1 002 | 1 002 | 1 542 | 9 434 | 9 016 | 9 720 |
| Vote 5 - Economic & Environmental Services | 373 | 373 | 373 | 373 | 373 | 373 | 373 | (107) | 395 | 395 | 395 | 8 350 | 12 039 | 2 802 | 2 938 |
| Vote 6 - Trading Services | 20 582 | 20 582 | 20 582 | 20 582 | 20 582 | 20 582 | 20 582 | 23 016 | 20 085 | 20 085 | 20 085 | 20 085 | 247 428 | 254 975 | 270 454 |
| Vote 7 - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | 100 | 100 | 100 |
| Vote 8 - | | | | | | | | | | | | - | - | - | - |
| Vote 9 - | | | | | | | | | | | | - | - | - | - |
| Vote 10 - | | | | | | | | | | | | - | - | - | - |
| Vote 11 - | | | | | | | | | | | | - | - | - | - |
| Total Revenue by Vote | 34 938 | 34 938 | 34 938 | 34 938 | 34 938 | 34 938 | 34 938 | 31 661 | 34 632 | 34 632 | 34 632 | 53 432 | 433 554 | 442 544 | 464 126 |
| Expenditure by Vote | | | | | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | 3 778 | 3 778 | 3 778 | 3 778 | 3 778 | 3 778 | 3 778 | 3 302 | 4 166 | 4 166 | 4 166 | 4 166 | 46 409 | 57 238 | 60 551 |
| Vote 2 - Budget & Treasury | 1 878 | 1 878 | 1 878 | 1 878 | 1 878 | 1 878 | 1 878 | 1 094 | 2 103 | 2 103 | 2 103 | 9 309 | 29 861 | 30 703 | 32 509 |
| Vote 3 - Corporate Services | 1 722 | 1 722 | 1 722 | 1 722 | 1 722 | 1 722 | 1 722 | 1 266 | 1 631 | 1 631 | 1 631 | 6 145 | 24 356 | 37 326 | 39 480 |
| Vote 4 - Community & Public Safety | 4 008 | 4 008 | 4 008 | 4 008 | 4 008 | 4 008 | 4 008 | 65 | 3 977 | 3 977 | 3 977 | 7 788 | 47 839 | 135 727 | 132 923 |
| Vote 5 - Economic & Environmental Services | 3 902 | 3 902 | 3 902 | 3 902 | 3 902 | 3 902 | 3 902 | 4 143 | 4 878 | 4 878 | 4 878 | 12 758 | 58 845 | 139 910 | 148 460 |
| Vote 6 - Trading Services | 21 984 | 21 984 | 21 984 | 21 984 | 21 984 | 21 984 | 21 984 | 5 522 | 24 352 | 24 352 | 24 352 | 24 852 | 257 316 | 404 793 | 475 605 |
| Vote 7 - Other | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 39 | 253 | 253 | 253 | (2 529) | 510 | 629 | 652 |
| Vote 8 - | | | | | | | | | | | | - | - | - | 652 |
| Vote 9 - | | | | | | | | | | | | - | - | - | - |
| Vote 10 - | | | | | | | | | | | | - | - | - | - |
| Vote 11 - | | | | | | | | | | | | - | - | - | - |
| Total Expenditure by Vote | 37 591 | 37 591 | 37 591 | 37 591 | 37 591 | 37 591 | 37 591 | 15 431 | 41 360 | 41 360 | 41 360 | 62 490 | 465 136 | 806 325 | 890 831 |
| Surplus/ (Deficit) | (2 653) | (2 653) | (2 653) | (2 653) | (2 653) | (2 653) | (2 653) | 16 230 | (6 728) | (6 728) | (6 728) | (9 058) | (31 582) | (363 782) | (426 705) |

| KZN263 Abaqulusi - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - | | | | | | | | | | | | | | | | |
|---|-----|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| Description - Standard classification | Ref | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 12 971 | 12 971 | 12 971 | 12 971 | 12 971 | 12 971 | 12 971 | 10 918 | 13 146 | 13 146 | 13 146 | 23 403 | 164 554 | 175 650 | 180 914 |
| Executive and council | | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 8 517 | 8 888 | 9 296 |
| Budget and treasury office | | 12 090 | 12 090 | 12 090 | 12 090 | 12 090 | 12 090 | 12 090 | 10 040 | 12 264 | 12 264 | 12 264 | 19 255 | 150 719 | 165 938 | 170 750 |
| Corporate services | | 171 | 171 | 171 | 171 | 171 | 171 | 171 | 169 | 172 | 172 | 172 | 3 438 | 5 317 | 824 | 868 |
| <i>Community and public safety</i> | | 1 008 | 1 008 | 1 008 | 1 008 | 1 008 | 1 008 | 1 008 | (2 170) | 1 002 | 1 002 | 1 002 | 1 542 | 9 434 | 9 016 | 9 720 |
| Community and social services | | 503 | 503 | 503 | 503 | 503 | 503 | 503 | (267) | 497 | 497 | 497 | 1 037 | 5 784 | 4 049 | 4 485 |
| Sport and recreation | | | | | | | | | | | | | – | – | – | – |
| Public safety | | 505 | 505 | 505 | 505 | 505 | 505 | 505 | (1 903) | 505 | 505 | 505 | 505 | 3 650 | 4 967 | 5 235 |
| Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| <i>Economic and environmental services</i> | | | | | | | | | | | | | | | | |
| | | 373 | 373 | 373 | 373 | 373 | 373 | 373 | (107) | 395 | 395 | 395 | 8 350 | 12 039 | 2 802 | 2 938 |
| Planning and development | | 49 | 49 | 49 | 49 | 49 | 49 | 49 | (78) | 58 | 58 | 58 | 58 | 495 | 490 | 500 |
| Road transport | | 324 | 324 | 324 | 324 | 324 | 324 | 324 | (29) | 337 | 337 | 337 | 8 292 | 11 544 | 2 312 | 2 437 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 20 582 | 20 582 | 20 582 | 20 582 | 20 582 | 20 582 | 20 582 | 23 016 | 20 085 | 20 085 | 20 085 | 20 085 | 247 428 | 254 975 | 270 454 |
| Electricity | | 13 785 | 13 785 | 13 785 | 13 785 | 13 785 | 13 785 | 13 785 | 11 268 | 12 767 | 12 767 | 12 767 | 12 767 | 158 830 | 165 802 | 174 566 |
| Water | | 3 313 | 3 313 | 3 313 | 3 313 | 3 313 | 3 313 | 3 313 | 8 344 | 3 834 | 3 834 | 3 834 | 3 834 | 46 871 | 45 390 | 49 929 |
| Waste water management | | 1 848 | 1 848 | 1 848 | 1 848 | 1 848 | 1 848 | 1 848 | 1 768 | 1 848 | 1 848 | 1 848 | 1 848 | 22 091 | 23 370 | 24 632 |
| Waste management | | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 19 636 | 20 413 | 21 326 |
| <i>Other</i> | | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 100 | 100 | 100 |
| Total Revenue - Standard | | 34 942 | 34 942 | 34 942 | 34 942 | 34 942 | 34 942 | 34 942 | 31 665 | 34 636 | 34 636 | 34 636 | 53 387 | 433 554 | 442 544 | 464 126 |
| Expenditure - Standard | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 7 378 | 7 378 | 7 378 | 7 378 | 7 378 | 7 378 | 7 378 | 5 663 | 7 900 | 7 900 | 7 900 | 19 620 | 100 627 | 125 267 | 132 540 |
| Executive and council | | 3 778 | 3 778 | 3 778 | 3 778 | 3 778 | 3 778 | 3 778 | 3 302 | 4 166 | 4 166 | 4 166 | 4 166 | 46 409 | 57 238 | 60 551 |
| Budget and treasury office | | 1 878 | 1 878 | 1 878 | 1 878 | 1 878 | 1 878 | 1 878 | 1 094 | 2 103 | 2 103 | 2 103 | 9 309 | 29 861 | 30 703 | 32 509 |
| Corporate services | | 1 722 | 1 722 | 1 722 | 1 722 | 1 722 | 1 722 | 1 722 | 1 266 | 1 631 | 1 631 | 1 631 | 6 145 | 24 356 | 37 326 | 39 480 |
| <i>Community and public safety</i> | | 4 008 | 4 008 | 4 008 | 4 008 | 4 008 | 4 008 | 4 008 | 65 | 3 977 | 3 977 | 3 977 | 7 788 | 47 839 | 135 727 | 132 923 |
| Community and social services | | 1 612 | 1 612 | 1 612 | 1 612 | 1 612 | 1 612 | 1 612 | 736 | 1 548 | 1 548 | 1 548 | 5 380 | 22 047 | 75 898 | 80 190 |

| KZN263 Abaqulusi - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - | | | | | | | | | | | | | | | | |
|---|-----|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| Description - Standard classification | Ref | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Sport and recreation | | | | | | | | | | | | | – | – | – | – |
| Public safety | | 2 253 | 2 253 | 2 253 | 2 253 | 2 253 | 2 253 | 2 253 | (794) | 2 284 | 2 284 | 2 284 | 2 264 | 24 092 | 57 917 | 50 700 |
| Housing | | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 123 | 145 | 145 | 145 | 145 | 1 698 | 1 910 | 2 031 |
| Health | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 1 | 2 | 2 |
| Economic and environmental services | | 3 902 | 3 902 | 3 902 | 3 902 | 3 902 | 3 902 | 3 902 | 4 143 | 4 878 | 4 878 | 4 878 | 12 758 | 58 845 | 139 910 | 148 460 |
| Planning and development | | 399 | 399 | 399 | 399 | 399 | 399 | 399 | 271 | 584 | 584 | 584 | 510 | 5 327 | 14 397 | 15 221 |
| Road transport | | 3 502 | 3 502 | 3 502 | 3 502 | 3 502 | 3 502 | 3 502 | 3 871 | 4 294 | 4 294 | 4 294 | 12 248 | 53 518 | 125 513 | 133 239 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Trading services | | 21 984 | 21 984 | 21 984 | 21 984 | 21 984 | 21 984 | 21 984 | 5 522 | 24 352 | 24 352 | 24 352 | 24 852 | 257 316 | 404 793 | 475 605 |
| Electricity | | 15 311 | 15 311 | 15 311 | 15 311 | 15 311 | 15 311 | 15 311 | 1 285 | 15 433 | 15 433 | 15 433 | 15 933 | 170 697 | 248 342 | 266 570 |
| Water | | 2 586 | 2 586 | 2 586 | 2 586 | 2 586 | 2 586 | 2 586 | 334 | 3 417 | 3 417 | 3 417 | 3 417 | 32 101 | 79 718 | 84 511 |
| Waste water management | | 2 497 | 2 497 | 2 497 | 2 497 | 2 497 | 2 497 | 2 497 | 2 976 | 3 093 | 3 093 | 3 093 | 3 093 | 32 825 | 36 581 | 82 112 |
| Waste management | | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 927 | 2 410 | 2 410 | 2 410 | 2 410 | 21 693 | 40 152 | 42 412 |
| Other | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 47 | 45 | 45 | 45 | 45 | 510 | 629 | 652 |
| Total Expenditure - Standard | | 37 311 | 37 311 | 37 311 | 37 311 | 37 311 | 37 311 | 37 311 | 15 439 | 41 152 | 41 152 | 41 152 | 65 064 | 465 136 | 806 325 | 890 179 |
| | | | | | | | | | | | | | | | | |
| Surplus/ (Deficit) 1. | | (2 369) | (2 369) | (2 369) | (2 369) | (2 369) | (2 369) | (2 369) | 16 226 | (6 516) | (6 516) | (6 516) | (11 677) | (31 582) | (363 782) | (426 053) |

KZN263 Abaqulusi - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

| Description | R ef | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | 4 638 | 4 638 | 4 638 | 4 638 | 4 638 | 4 638 | 4 638 | 4 688 | 4 638 | 4 638 | 4 638 | 4 688 | 55 750 | 56 839 | 59 908 |
| Property rates - penalties & collection charges | | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 217 | 217 | 217 | 217 | 217 | 1 900 | 1 587 | 1 673 |
| Service charges - electricity revenue | | 13 493 ₃ | 13 493 ₃ | 13 493 ₃ | 13 493 ₃ | 13 493 ₃ | 13 493 ₃ | 13 493 ₃ | 10 976 ₈ | 12 475 ₃ | 12 475 ₃ | 12 475 ₃ | 12 475 ₃ | 155 330 ₄₆ | 162 302 ₄₅ | 171 066 ₄₉ |
| Service charges - water revenue | | 313 ₁ | 313 ₁ | 313 ₁ | 313 ₁ | 313 ₁ | 313 ₁ | 313 ₁ | 344 ₁ | 834 ₁ | 834 ₁ | 834 ₁ | 834 ₁ | 871 ₂₂ | 390 ₂₃ | 929 ₂₄ |
| Service charges - sanitation revenue | | 848 ₁ | 848 ₁ | 848 ₁ | 848 ₁ | 848 ₁ | 848 ₁ | 848 ₁ | 768 ₁ | 848 ₁ | 848 ₁ | 848 ₁ | 848 ₁ | 091 ₁₆ | 370 ₁₆ | 632 ₁₇ |
| Service charges - refuse | | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 136 | 913 | 826 |
| Service charges - other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 102 ⁽¹⁾ | 112 | 112 | 112 | 112 | 313 ₂ | 396 ₄ | 471 ₄ |
| Interest earned - external investments | | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 326 ⁽¹⁾ | 379 | 379 | 379 | 379 | 670 | 585 | 833 |
| Interest earned - outstanding debtors | | – | – | – | – | – | – | – | 3 | 3 | 3 | 3 | 3 | 15 | – | – |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines | | 187 | 187 | 187 | 187 | 187 | 187 | 187 | (547) | 187 | 187 | 187 | 187 | 506 ₄ | 062 ₄ | 173 ₅ |
| Licences and permits | | 452 | 452 | 452 | 452 | 452 | 452 | 452 | (875) | 452 | 452 | 452 | 452 | 100 | 827 | 088 |
| Agency services | | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₈ | – ₁₈ | – ₁₁₅ | – ₁₂₀ | – ₁₂₂ |
| Transfers recognised - operational | | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 206 ⁽¹⁾ | 879 | 879 | 879 | 887 ₇ | 880 ₉ | 021 ₅ | 100 ₅ |
| Other revenue | | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 052 ⁽¹⁾ | 451 | 451 | 451 | 152 | 992 | 465 | 759 |
| Gains on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Revenue | | 35 097 | 35 097 | 35 097 | 35 097 | 35 097 | 35 097 | 35 097 | 31 847 | 34 818 | 34 818 | 34 818 | 51 577 | 433 554 | 444 757 | 466 459 |
| Expenditure By Type | | | | | | | | | | | | | | | | |

| KZN263 Abaqulusi - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - | | | | | | | | | | | | | | | | |
|---|------|---------------------|------------|------------|------------|------------|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| Description | R ef | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Employee related costs | | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 4 857 | 10 742 | 10 742 | 10 742 | 14 732 | 119 734 | 213 884 | 228 626 |
| Remuneration of councillors | | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 092 | 1 312 | 1 312 | 1 312 | 1 312 | 15 380 | 15 246 | 16 222 |
| Debt impairment | | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 602 | 670 | 760 |
| Depreciation & asset impairment | | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 1 731 | 20 770 | 86 544 | 92 231 |
| Finance charges | | – | – | – | – | – | – | – | 130 | 130 | 130 | 130 | 130 | 650 | – | – |
| Bulk purchases | | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 1 993 | 11 993 | 11 993 | 11 993 | 11 993 | 134 057 | 182 731 | 240 549 |
| Other materials | | 2 400 | 2 400 | 2 400 | 2 400 | 2 475 | 2 475 | 2 475 | 2 (587) | 2 884 | 2 884 | 2 884 | 2 884 | 27 975 | 86 843 | 91 592 |
| Contracted services | | 2 704 | 2 704 | 2 704 | 2 704 | 2 685 | 2 685 | 2 685 | 2 022 | 3 067 | 3 067 | 3 067 | 3 067 | 33 160 | 48 882 | 51 624 |
| Grants and subsidies | | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 22 810 | 34 384 | 14 860 | 15 583 |
| Other expenditure | | 6 754 | 6 754 | 6 754 | 6 754 | 6 698 | 6 698 | 6 698 | 3 356 | 7 944 | 7 944 | 7 944 | 3 127 | 77 425 | 157 879 | 154 326 |
| Loss on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | 37 781 | 37 781 | 37 781 | 37 781 | 37 781 | 37 781 | 37 781 | 15 781 | 40 988 | 40 988 | 40 988 | 61 920 | 465 136 | 808 539 | 892 512 |
| | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) | | (2) 685 | (2) 685 | (2) 685 | (2) 685 | (2) 685 | (2) 685 | (2) 685 | 16 066 | (6) 171 | (6) 171 | (6) 171 | (10) 343 | (31) 582 | (363) 782 | (426) 053 |
| Transfers recognised - capital | | – | – | – | – | – | – | – | – | – | – | – | 43 158 | 43 158 | – | – |
| Contributions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contributed assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | (2) 685 | (2) 685 | (2) 685 | (2) 685 | (2) 685 | (2) 685 | (2) 685 | 16 066 | (6) 171 | (6) 171 | (6) 171 | 32 815 | 11 576 | (363) 782 | (426) 053 |

KZN263 Abaqulusi - Supporting Table SB15 Adjustments Budget - monthly cash flow -

| Monthly cash flows | Ref | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | 1 | | | | | | | | | | | | | | | |
| Property rates | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 | 56 | 59 |
| Property rates - penalties & collection charges | | 638 | 638 | 638 | 638 | 638 | 638 | 638 | 688 | 638 | 638 | 638 | 688 | 750 | 839 | 908 |
| Service charges - electricity revenue | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 10 | 12 | 12 | 12 | 12 | 155 | 162 | 171 |
| Service charges - water revenue | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 8 | 3 | 3 | 3 | 3 | 46 | 45 | 49 |
| Service charges - sanitation revenue | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 22 | 23 | 24 |
| Service charges - refuse | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 16 | 17 |
| Service charges - other | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Rental of facilities and equipment | | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 102 | 112 | 112 | 112 | 112 | 313 | 396 | 471 |
| Interest earned - external investments | | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 670 | 585 | 833 |
| Interest earned - outstanding debtors | | — | — | — | — | — | — | — | 3 | 3 | 3 | 3 | 3 | 15 | — | — |
| Dividends received | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Fines | | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 506 | 062 | 173 |
| Licences and permits | | 452 | 452 | 452 | 452 | 452 | 452 | 452 | (875) | 452 | 452 | 452 | 452 | 100 | 827 | 088 |
| Agency services | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Transfer receipts - operational | | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 18 | 115 | 120 | 122 |
| Other revenue | | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 206 | 879 | 879 | 879 | 887 | 880 | 021 | 100 |
| | | 363 | 363 | 363 | 363 | 363 | 363 | 363 | (1052) | 451 | 451 | 451 | 7 | 9 | 5 | 5 |
| Cash Receipts by Source | | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 51 | 433 | 444 | 466 |
| | | 903 | 903 | 903 | 903 | 903 | 903 | 903 | 068 | 601 | 601 | 601 | 361 | 554 | 757 | 459 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers receipts - capital | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Contributions & Contributed assets | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

| | | | | | | | | | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase in consumer deposits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 34 903 | 34 903 | 34 903 | 34 903 | 34 903 | 34 903 | 34 903 | 34 068 | 34 601 | 34 601 | 34 601 | 51 361 | 433 554 | 444 757 | 466 459 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 9 703 | 10 742 | 10 742 | 10 742 | 9 886 | 119 734 | 213 884 | 228 626 |
| Remuneration of councillors | | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 291 | 1 312 | 1 312 | 1 312 | 1 113 | 15 380 | 15 246 | 16 222 |
| Collection costs | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - | 130 | 130 | 130 | 260 | 650 | - | - |
| Bulk purchases - Electricity | | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 12 013 | 11 993 | 11 993 | 11 993 | 1 973 | 134 057 | 182 731 | 240 549 |
| Bulk purchases - Water & Sewer | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | | 2 400 | 2 400 | 2 400 | 2 400 | 2 475 | 2 475 | 2 475 | 2 475 | 2 475 | 2 475 | 2 475 | 1 047 | 27 975 | 86 843 | 91 592 |
| Contracted services | | 2 704 | 2 704 | 2 704 | 2 704 | 2 685 | 2 685 | 2 685 | 2 685 | 3 067 | 3 067 | 3 067 | 2 405 | 33 160 | 48 882 | 51 624 |
| Grants and subsidies paid - other municipalities | | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 052 | 1 647 | 1 647 | 1 647 | 21 026 | 34 384 | 14 860 | 15 583 |
| Grants and subsidies paid - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General expenses | | 6 887 | 6 887 | 6 887 | 6 887 | 6 831 | 6 831 | 6 831 | 6 831 | 8 078 | 6 887 | 6 887 | 23 070 | 99 797 | 246 093 | 248 317 |
| Cash Payments by Type | | 36 051 | 36 051 | 36 051 | 36 051 | 36 051 | 36 051 | 36 051 | 36 051 | 39 444 | 38 254 | 38 254 | 60 781 | 465 136 | 808 539 | 892 512 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 39 | 38 | 38 | 60 | 465 | 808 | 892 |

| | | 051 | 051 | 051 | 051 | 051 | 051 | 051 | 051 | 444 | 254 | 254 | 781 | 136 | 539 | 512 |
|--|--|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|
| NET INCREASE/(DECREASE) IN CASH HELD | | (1 147) | (1 147) | (1 147) | (1 147) | (1 147) | (1 147) | (1 147) | (1 982) | (4 843) | (3 653) | (3 653) | (9 420) | (31 582) | (363 782) | (426 053) |
| Cash/cash equivalents at the month/year beginning: | | | (1 147) | (2 294) | (3 442) | (4 589) | (5 736) | (6 883) | (8 030) | (10 013) | (14 856) | (18 509) | (22 162) | – | (31 582) | (395 364) |
| Cash/cash equivalents at the month/year end: | | (1 147) | (2 294) | (3 442) | (4 589) | (5 736) | (6 883) | (8 030) | (10 013) | (14 856) | (18 509) | (22 162) | (31 582) | (31 582) | (395 364) | (821 417) |

**KZN263 Abaqulusi - Supporting Table SB16 Adjustments Budget - monthly capital expenditure
(municipal vote) -**

| Description - Municipal Vote | Re f | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------|---------------------------|-------------|---------|---------|--------------|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|------------------------------|------------------------------|
| | | July | August | Sept. | October | Novembe r | Decembe r | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcom e | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjuste d Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Multi-year expenditure appropriation | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget & Treasury | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community & Public Safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Economic & Environmental Services | | 11 386 | - | - | - | 11 386 | - | - | - | 11 386 | - | - | - | 34 158 | - | - |
| Vote 6 - Trading Services | | - | - | 000 2 | 000 2 | 000 1 | 000 1 | 000 2 | - | - | - | - | 000 1 | 000 9 | - | - |
| Vote 7 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Multi-year expenditure sub-total | 3 | 11 386 | - | 000 2 | 000 2 | 12 386 | 000 1 | 000 2 | - | 11 386 | - | - | 000 1 000 2 | 43 86 316 | - | - |
| Single-year expenditure appropriation | | | | | | | | | | | | | | | | |
| Vote 1 - Municipal Governance & Administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | | | | |
|--|---|-----|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---|---|
| Vote 2 - Budget & Treasury | | - | - | - | - | - | - | 23 | 23 | 23 | 23 | 23 | 23 | 140 | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | 83 | 83 | 83 | 83 | 83 | 83 | 497 | - | - |
| Vote 4 - Community & Public Safety | | - | - | - | - | - | - | - | - | 000 | 190 | - | - | 190 | 1 | - |
| Vote 5 - Economic & Environmental Services | | - | - | - | - | - | - | 53 | 53 | 53 | 53 | 53 | 53 | 315 | 8 | - |
| Vote 6 - Trading Services | | - | - | - | - | - | - | 477 | 477 | 477 | 477 | 477 | 477 | 863 | - | - |
| Vote 7 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - | | | | | | | | | | | | | | | | |
| Vote 10 - | | | | | | | | | | | | | | | | |
| Vote 11 - | | | | | | | | | | | | | | | | |
| Vote 12 - | | | | | | | | | | | | | | | | |
| Vote 13 - | | | | | | | | | | | | | | | | |
| Vote 14 - | | | | | | | | | | | | | | | | |
| Vote 15 - | | | | | | | | | | | | | | | | |
| Capital single-year expenditure sub-total | 3 | - | - | - | - | - | - | 636 | 636 | 636 | 826 | 636 | 636 | 005 | - | - |
| Total Capital Expenditure | 2 | 386 | - | 000 | 000 | 386 | 000 | 636 | 636 | 022 | 826 | 636 | 636 | 163 | - | - |

KZN263 Abaqulusi - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Capital Expenditure - Standard | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | - | - | - | - | - | - | 106 | 106 | 106 | 106 | 106 | 106 | 637 | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | | - | - | - | - | - | - | 23 | 23 | 23 | 23 | 23 | 23 | 140 | - | - |
| Corporate services | | - | - | - | - | - | - | 83 | 83 | 83 | 83 | 83 | 83 | 497 | - | - |
| <i>Community and public safety</i> | | - | - | - | - | - | - | - | - | 100 | 90 | - | - | 1 190 | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | 1 000 | 90 | - | - | 1 090 | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | 100 | - | - | - | 100 | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 34 | - | - |
| | | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 909 | 869 | 869 | 473 | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - | 40 | - | - | 40 | - | - |
| Road transport | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 34 | - | - |
| | | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 869 | 433 | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 17 | - | - |
| | | 128 | 128 | 128 | 128 | 128 | 128 | 467 | 167 | 967 | 967 | 767 | 759 | 863 | - | - |
| Electricity | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | - | - |
| | | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 540 | - | - |
| Water | | - | - | - | - | - | - | 338 | 338 | 338 | 338 | 338 | 338 | 2 | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - | 030 | - | - |
| Waste water management | | - | - | - | - | - | - | - | 500 | 500 | 500 | 300 | 220 | 2 | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - | 020 | - | - |
| Waste management | | - | - | - | - | - | - | - | 200 | - | - | - | 74 | 274 | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard | | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 6 | 5 | 4 | 4 | 54 | - | - |
| | | 998 | 998 | 998 | 998 | 998 | 998 | 442 | 142 | 042 | 072 | 742 | 735 | 163 | - | - |

KZN263 Abaqulusi - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | | |
| - | | | | | | | | | | | |
| Infrastructure | | 54 141 | - | - | - | - | - | (2 364) | (2 364) | 51 778 | - |
| Infrastructure - Road transport | | 34 158 | - | - | - | - | - | - | - | 34 158 | - |
| Roads, Pavements & Bridges | | 34 158 | | | | | | - | - | 34 158 | - |
| Storm water | | - | | | | | | - | - | - | - |
| Infrastructure - Electricity | | 13 540 | - | - | - | - | - | - | - | 13 540 | - |
| Generation | | - | | | | | | - | - | - | - |
| Transmission & Reticulation | | 13 540 | | | | | | - | - | 13 540 | - |
| Street Lighting | | - | | | | | | - | - | - | - |
| Infrastructure - Water | | 4 086 | - | - | - | - | - | (2 056) | (2 056) | 2 030 | - |
| Dams & Reservoirs | | - | | | | | | - | - | - | - |
| Water purification | | 4 086 | | | | | | (2 056) | (2 056) | 2 030 | - |
| Reticulation | | - | | | | | | - | - | - | - |
| Infrastructure - Sanitation | | 2 054 | - | - | - | - | - | (34) | (34) | 2 020 | - |
| Reticulation | | - | | | | | | - | - | - | - |
| Sewerage purification | | 2 054 | | | | | | (34) | (34) | 2 020 | - |
| Infrastructure - Other | | 304 | - | - | - | - | - | (274) | (274) | 30 | - |
| Refuse | | 304 | | | | | | (274) | (274) | 30 | - |
| Transportation | 2 | - | | | | | | - | - | - | - |
| Gas | | - | | | | | | - | - | - | - |
| Other | 3 | - | | | | | | - | - | - | - |
| Community | | 1 140 | - | - | - | - | - | - | - | 1 140 | - |
| Parks & gardens | | - | | | | | | - | - | - | - |
| Sports Fields & stadia | | - | | | | | | - | - | - | - |
| Swimming pools | | - | | | | | | - | - | - | - |
| Community halls | | 20 | | | | | | - | - | 20 | - |
| Libraries | | - | | | | | | - | - | - | - |
| Recreational facilities | | - | | | | | | - | - | - | - |
| Fire, safety & emergency | | 100 | | | | | | - | - | 100 | - |
| Security and policing | | - | | | | | | - | - | - | - |

KZN263 Abaqulusi - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Buses | | - | | | | | | - | - | - | - | - |
| Clinics | | - | | | | | | - | - | - | - | - |
| Museums & Art Galleries | | - | | | | | | - | - | - | - | - |
| Cemeteries | | 1 020 | | | | | | - | - | 1 020 | - | - |
| Social rental housing | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Buildings | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Housing development | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Other assets | | 1 113 | - | - | - | - | - | 133 | 133 | 1 246 | - | - |
| General vehicles | | - | | | | | | - | - | - | - | - |
| Specialised vehicles | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | | | | | | - | - | - | - | - |
| Computers - hardware/equipment | | 427 | | | | | | - | - | 427 | - | - |
| Furniture and other office equipment | | 686 | | | | | | 133 | 133 | 819 | - | - |
| Abattoirs | | - | | | | | | - | - | - | - | - |
| Markets | | - | | | | | | - | - | - | - | - |
| Civic Land and Buildings | | - | | | | | | - | - | - | - | - |
| Other Buildings | | - | | | | | | - | - | - | - | - |
| Other Land | | - | | | | | | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>List sub-class</i> | | - | | | | | | - | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - | | | | | | | | | | | | |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| | | - | | | | | | - | - | - | - | - |
| <i>List sub-class</i> | | | | | | | | | - | - | | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | | | | | | - | - | - | - | - |
| Other (list sub-class) | | - | | | | | | - | - | - | - | - |
| | | | | | | | | | | | | |
| Total Capital Expenditure on new assets to be adjusted | 1 | 56 394 | - | - | - | - | - | (2 231) | (2 231) | 54 163 | - | - |

KZN263 Abaqulusi - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | | | |
| - | | | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Roads, Pavements & Bridges</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Storm water</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Generation</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Transmission & Reticulation</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Street Lighting</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Dams & Reservoirs</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Water purification</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sewerage purification</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Refuse</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Transportation</i> | 2 | - | - | - | - | - | - | - | - | - | - | - |
| <i>Gas</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - | - | - |
| Parks & gardens | | - | - | - | - | - | - | - | - | - | - | - |
| Sports Fields & stadia | | - | - | - | - | - | - | - | - | - | - | - |
| Swimming pools | | - | - | - | - | - | - | - | - | - | - | - |
| Community halls | | - | - | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - | - | - |

KZN263 Abaqulusi - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| Buses | | - | | | | | | - | - | - | - | - |
| Clinics | | - | | | | | | - | - | - | - | - |
| Museums & Art Galleries | | - | | | | | | - | - | - | - | - |
| Cemeteries | | - | | | | | | - | - | - | - | - |
| Social rental housing | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Buildings | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Housing development | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - | - | - |
| General vehicles | | - | | | | | | - | - | - | - | - |
| Specialised vehicles | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | | | | | | - | - | - | - | - |
| Computers - hardware/equipment | | - | | | | | | - | - | - | - | - |
| Furniture and other office equipment | | - | | | | | | - | - | - | - | - |
| Abattoirs | | - | | | | | | - | - | - | - | - |
| Markets | | - | | | | | | - | - | - | - | - |
| Civic Land and Buildings | | - | | | | | | - | - | - | - | - |
| Other Buildings | | - | | | | | | - | - | - | - | - |
| Other Land | | - | | | | | | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>List sub-class</i> | | - | | | | | | - | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - | | | | | | | | | | | | |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| | | - | | | | | | - | - | - | - | - |
| <i>List sub-class</i> | | | | | | | | | - | - | | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | | | | | | - | - | - | | |
| Other (list sub-class) | | - | | | | | | - | - | - | | |
| | | | | | | | | | | | | |
| Total Capital Expenditure on renewal of existing assets to be adjusted | 1 | - | - | - | - | - | - | - | - | - | - | - |

KZN263 Abaqulusi - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Repairs and maintenance expenditure by Asset Class/Sub-class</u> | | | | | | | | | | | | |
| <u>Infrastructure</u> | | 25 195 | - | - | - | - | - | (380) | (380) | 24 815 | 43 929 | 46 145 |
| Infrastructure - Road transport | | 11 820 | - | - | - | - | - | 1 695 | 1 695 | 13 515 | 17 358 | 17 810 |
| <i>Roads, Pavements & Bridges</i> | | 11 820 | | | | | | 1 695 | 1 695 | 13 515 | 17 358 | 17 810 |
| <i>Storm water</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Electricity | | 8 025 | - | - | - | - | - | (1 925) | (1 925) | 6 100 | 11 652 | 12 281 |
| <i>Generation</i> | | - | | | | | | - | - | - | - | - |
| <i>Transmission & Reticulation</i> | | 7 025 | | | | | | (1 675) | (1 675) | 5 350 | 10 071 | 10 615 |
| <i>Street Lighting</i> | | 1 000 | | | | | | (250) | (250) | 750 | 1 581 | 1 666 |
| Infrastructure - Water | | 2 930 | - | - | - | - | - | 405 | 405 | 3 335 | 7 167 | 7 883 |
| <i>Dams & Reservoirs</i> | | - | | | | | | - | - | - | - | - |
| <i>Water purification</i> | | 2 930 | | | | | | 405 | 405 | 3 335 | 7 167 | 7 883 |
| <i>Reticulation</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Sanitation | | 1 220 | - | - | - | - | - | 645 | 645 | 1 865 | 1 428 | 1 505 |
| <i>Reticulation</i> | | 1 220 | | | | | | 645 | 645 | 1 865 | 1 428 | 1 505 |
| <i>Sewerage purification</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Other | | 1 200 | - | - | - | - | - | (1 200) | (1 200) | - | 6 324 | 6 666 |
| <i>Refuse</i> | | 1 200 | | | | | | (1 200) | (1 200) | - | 6 324 | 6 666 |
| <i>Transportation</i> | 2 | - | | | | | | - | - | - | - | - |
| <i>Gas</i> | | - | | | | | | - | - | - | - | - |
| <i>Other</i> | 3 | - | | | | | | - | - | - | - | - |
| <u>Community</u> | | 1 711 | - | - | - | - | - | (499) | (499) | 1 212 | 38 586 | 40 669 |
| Parks & gardens | | 100 | | | | | | 15 | 15 | 115 | 105 | 111 |
| Sports Fields & stadia | | - | | | | | | - | - | - | - | - |
| Swimming pools | | - | | | | | | - | - | - | - | - |
| Community halls | | - | | | | | | - | - | - | - | - |
| Libraries | | 150 | | | | | | 50 | 50 | 200 | 527 | 555 |
| Recreational facilities | | - | | | | | | - | - | - | - | - |
| Fire, safety & emergency | | - | | | | | | - | - | - | - | - |
| Security and policing | | 795 | | | | | | (134) | (134) | 661 | 1 933 | 2 037 |

KZN263 Abaqulusi - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Buses | | - | | | | | | - | - | - | - | - |
| Clinics | | - | | | | | | - | - | - | - | - |
| Museums & Art Galleries | | 96 | | | | | | - | - | 96 | 527 | 555 |
| Cemeteries | | 50 | | | | | | - | - | 50 | 949 | 1 000 |
| Social rental housing | | - | | | | | | - | - | - | - | - |
| Other | | 520 | | | | | | (430) | (430) | 90 | 34 545 | 36 410 |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Buildings | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Housing development | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Other assets | | 1 897 | - | - | - | - | - | 52 | 52 | 1 949 | 8 331 | 8 781 |
| General vehicles | | - | | | | | | 52 | 52 | 52 | 105 | 111 |
| Specialised vehicles | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | | | | | | - | - | - | 3 | 3 |
| Computers - hardware/equipment | | 300 | | | | | | - | - | 300 | 843 | 889 |
| Furniture and other office equipment | | 75 | | | | | | - | - | 75 | 105 | 111 |
| Abattoirs | | - | | | | | | - | - | - | - | - |
| Markets | | - | | | | | | - | - | - | - | - |
| Civic Land and Buildings | | - | | | | | | - | - | - | - | - |
| Other Buildings | | 1 522 | | | | | | - | - | 1 522 | 7 274 | 7 667 |
| Other Land | | - | | | | | | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>List sub-class</i> | | - | | | | | | - | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - | | | | | | | | | | | | |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| | | - | | | | | | - | - | - | - | - |
| <i>List sub-class</i> | | | | | | | | | - | - | | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | | | | | | - | - | - | - | - |
| Other (list sub-class) | | - | | | | | | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure to be adjusted | 1 | 28 803 | - | - | - | - | - | (828) | (828) | 27 975 | 90 845 | 95 595 |

KZN263 Abaqulusi - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Depreciation by Asset Class/Sub-class</u> | | | | | | | | | | | | |
| - | | | | | | | | | | | | |
| <u>Infrastructure</u> | | 17 869 | - | - | - | - | - | - | - | 17 869 | 83 528 | 89 053 |
| Infrastructure - Road transport | | 5 885 | - | - | - | - | - | - | - | 5 885 | 40 625 | 42 819 |
| <i>Roads, Pavements & Bridges</i> | | 5 885 | | | | | | - | - | 5 885 | 40 625 | 42 819 |
| <i>Storm water</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Electricity | | 4 272 | - | - | - | - | - | - | - | 4 272 | 15 064 | 15 877 |
| <i>Generation</i> | | - | | | | | | - | - | - | - | - |
| <i>Transmission & Reticulation</i> | | 4 272 | | | | | | - | - | 4 272 | 15 064 | 15 877 |
| <i>Street Lighting</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Water | | 2 590 | - | - | - | - | - | - | - | 2 590 | 22 037 | 24 241 |
| <i>Dams & Reservoirs</i> | | - | | | | | | - | - | - | - | - |
| <i>Water purification</i> | | 2 590 | | | | | | - | - | 2 590 | 22 037 | 24 241 |
| <i>Reticulation</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Sanitation | | 5 122 | - | - | - | - | - | - | - | 5 122 | 5 802 | 6 116 |
| <i>Reticulation</i> | | 5 122 | | | | | | - | - | 5 122 | 5 802 | 6 116 |
| <i>Sewerage purification</i> | | - | | | | | | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Refuse</i> | | - | | | | | | - | - | - | - | - |
| <i>Transportation</i> | 2 | - | | | | | | - | - | - | - | - |
| <i>Gas</i> | | - | | | | | | - | - | - | - | - |
| <i>Other</i> | 3 | - | | | | | | - | - | - | - | - |
| <u>Community</u> | | 828 | - | - | - | - | - | - | - | 828 | 861 | 908 |
| Parks & gardens | | - | | | | | | - | - | - | - | - |
| Sports Fields & stadia | | - | | | | | | - | - | - | - | - |
| Swimming pools | | - | | | | | | - | - | - | - | - |
| Community halls | | 788 | | | | | | - | - | 788 | 820 | 864 |
| Libraries | | - | | | | | | - | - | - | - | - |
| Recreational facilities | | - | | | | | | - | - | - | - | - |
| Fire, safety & emergency | | 40 | | | | | | - | - | 40 | 41 | 44 |
| Security and policing | | - | | | | | | - | - | - | - | - |

KZN263 Abaqulusi - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| Buses | | - | | | | | | - | - | - | - | - |
| Clinics | | - | | | | | | - | - | - | - | - |
| Museums & Art Galleries | | - | | | | | | - | - | - | - | - |
| Cemeteries | | - | | | | | | - | - | - | - | - |
| Social rental housing | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Buildings | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Housing development | | - | | | | | | - | - | - | - | - |
| Other | | - | | | | | | - | - | - | - | - |
| Other assets | | 2 073 | - | - | - | - | - | - | - | 2 073 | 2 155 | 2 271 |
| General vehicles | | - | | | | | | - | - | - | - | - |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | | | | | | - | - | - | - | - |
| Computers - hardware/equipment | | 231 | | | | | | - | - | 231 | 241 | 254 |
| Furniture and other office equipment | | - | | | | | | - | - | - | - | - |
| Abattoirs | | - | | | | | | - | - | - | - | - |
| Markets | | - | | | | | | - | - | - | - | - |
| Civic Land and Buildings | | 1 638 | | | | | | - | - | 1 638 | 1 703 | 1 795 |
| Other Buildings | | - | | | | | | - | - | - | - | - |
| Other Land | | - | | | | | | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | | | | | | - | - | - | - | - |
| Other | | 204 | | | | | | - | - | 204 | 211 | 222 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>List sub-class</i> | | - | | | | | | - | - | - | - | - |

| KZN263 Abaqulusi - Supporting Table SB18d Adjustments Budget - depreciation by asset class - | | | | | | | | | | | | |
|--|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| | | - | | | | | | - | - | - | - | - |
| <i>List sub-class</i> | | | | | | | | | - | - | | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | | | | | | - | - | - | - | - |
| Other (list sub-class) | | - | | | | | | - | - | - | - | - |
| Total Depreciation to be adjusted | 1 | 20 770 | - | - | - | - | - | - | - | 20 770 | 86 544 | 92 231 |

| KZN263 Abaqulusi - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - | | | | | | | | | | | | | |
|--|-----------------------------|----------------|---------------|------------------------------|-------------|-----------------|------------------|---|-----------------|------------------------|-----------------|------------------------|-----------------|
| Municipal Vote/Capital project R thousand | Program/Project description | Project number | IDP Goal Code | Individually Approved Yes/No | Asset Class | Asset Sub-Class | GPS co-ordinates | Medium Term Revenue and Expenditure Framework | | | | | |
| | | | 3 | 6 | 4 | 4 | 5 | Budget Year 2014/15 | | Budget Year +1 2015/16 | | Budget Year +2 2016/17 | |
| | | | | | | | | Original Budget | Adjusted Budget | Original Budget | Adjusted Budget | Original Budget | Adjusted Budget |
| Parent municipality: <i>List all capital programs/projects grouped by Municipal Vote</i> | | | | | | | | | | | | | |
| Entities: <i>List all capital programs/projects grouped by Municipal Entity</i> Entity Name <i>Project name</i> | | | | | | | | | | | | | |

KZN263 Abaqulusi - Supporting Table SB20 Not required -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 8 E | 9 F | 10 G | 11 H | | |
| R thousands | | | | | | | | | | | | |
| <u>Revenue By Municipal Entity</u> | | | | | | | | | | | | |
| Entity 1 total revenue | | | | | | | | | - | - | | |
| Entity 2 total revenue | | | | | | | | | - | - | | |
| Entity 3 (etc) total revenue | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Operating Revenue | 1 | - | - | - | - | - | - | - | - | - | - | - |
| <u>Expenditure By Municipal Entity</u> | - | | | | | | | | | | | |
| Entity 1 total operating expenditure | | | | | | | | | - | - | | |
| Entity 2 total operating expenditure | | | | | | | | | - | - | | |
| Entity 3 etc. total operating expenditure | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Operating Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - |
| <u>Capital Expenditure By Municipal Entity</u> | | | | | | | | | | | | |
| Entity 1 total capital expenditure | | | | | | | | | - | - | | |
| Entity 2 total capital expenditure | | | | | | | | | - | - | | |
| Entity 3 etc. total capital expenditure | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |

KZN263 Abaqulusi - Supporting Table SB20 Not required -

| Description | Ref | Budget Year 2014/15 | | | | | | | | | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|----------------------------------|----------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 8 E | 9 F | 10 G | 11 H | | |
| R thousands | | | | | | | | | | | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
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| | | | | | | | | | - | - | | |
| Total Capital Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - |